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CANADA. DEPARTMENT OF NATIONAL REVENUE. CUSTOMS TARIFF, 1907

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CANADA

THE CUSTOMS TARIFF, 1907

WITH

INDEX

AND WITH

APPENDIX

AS FOLLOWS:—

No. 1.—GOODS ENTITLED TO ENTRY UNDER TREATIES WITH FRANCE AND JAPAN.

No. 2.—AN ACT RESPECTING COMMERCIAL TREATIES AFFECTING CANADA, AS AMENDED IN 1906.

No. 3.—THE FRENCH TREATY ACT, 1894.

No. 4.—PROCLAMATION DECLARING THE FRENCH TREATY ACT IN FORCE.

No. 5.—THE JAPANESE TREATY ACT, 1906.

No. 6.—THE DUMPING CLAUSE, REGULATIONS, ETC.

No. 7.—REGULATIONS RESPECTING SURTAX.

No. 8.—TEMPORARY ADMISSION OF CANADIAN GOODS RETURNED FOR REPAIRS.

No. 9.—REGULATIONS RESPECTING MACHINES AND MACHINERY EXPORTED FOR REPAIRS.

No. 10.—THE EXPORT ACT—PROHIBITED EXPORTS.

No. 11.—REGULATIONS RESPECTING THE EXPORT OF DEER SHOT FOR SPORT BY PERSONS NOT DOMICILED IN CANADA.

No. 12.—BOUNTIED ARTICLES, PROHIBITED FROM EXPORTATION WITHOUT REFUND OF BOUNTY.

Department of Customs,
Ottawa, April 12, 1907.

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THE CUSTOMS TARIFF, 1907

AN ACT RESPECTING THE DUTIES OF CUSTOMS.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be the cited as *The Customs Tariff, 1907.*

2. In this Act, and in any other Act relating to the customs, unless the context otherwise requires,—

(a) "M. ft." represents and has the meaning of the words "one thousand feet board measure."

(b) "n.o.p." represents and has the meaning of the words "not otherwise provided for;"

(c) "gallon" means an Imperial gallon;

(d) "ton" means two thousand pounds avoirdupois;

(e) "proof," "proof spirit" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature;

(f) "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by the Imperial Standard Gauge;

(g) "in diameter," when applied to tubing, means the actual inside diameter;

(h) "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;

(i) "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness;

(j) "p.c." in any one of the tariff columns in schedule A to this Act represents and has the meaning of the words "per centum, ad valorem;"

(k) "free" in any one of the said tariff columns means that the goods opposite which the word appears, and to which the tariff in the said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;

(l) "iron" includes "steel;"

(m) "rolled iron" or "rolled steel" means iron or steel hot rolled only.

2. The expressions mentioned in section 2 of *The Customs Act,* whenever they occur herein or in any Act relating to the customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said section 2; and any power conferred upon the Governor in Council by *The Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty or to reduce the rates of duty on dutiable goods is not hereby abrogated or impaired.

3. Subject to the provisions of this Act and of *The Customs Act,* there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule "A" to this Act, when such goods are imported into Canada or taken out of warehouse for consumption therein, the several rates of duties of Customs, if any, set opposite to each item respectively or charged on goods as not enumerated, in

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the column of the tariff applicable to the goods, subject to the following conditions, viz :—

(1) The rates of customs duties, if any, set forth in column 1, "British Preferential Tariff," shall apply to goods the produce or manufacture of the following British countries when imported direct from any British country :—

(a) the United Kingdom;
(b) the British colony of Bermuda;
(c) the British colonies commonly called the British West Indies, including the following :—
the Bahamas;
Jamaica;
Turks and Caicos Islands;
the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands);
the Windward Islands (Grenada, St. Vincent and St. Lucia);
Barbados;
Trinidad and Tobago;
(d) British Guina;
(e) British India;
(f) Ceylon;
(g) Straits Settlements;
(h) New Zealand;
(i) Cape of Good Hope;
(j) Natal;
(k) Orange River Colony;
(l) Transvaal;
(m) Southern Rhodesia;
(n) any other British colony or possession admitted to the benefit of the British Preferential Tariff in Canada, in the manner hereinafter provided;

(2) The rates of customs duties, if any, set forth in column 2, "Intermediate Tariff," shall apply to goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported direct from such foreign country or from a British country;

(3) The rates of customs duties, if any, set forth in column 3, "General Tariff," shall apply to all goods not entitled to admission under the Intermediate Tariff or under the British Preferential Tariff;

(4) Proof of origin, as prescribed by the Minister of Customs, shall be furnished with the bill of entry at the custom house for goods admitted to entry under any of the tariffs in schedule A; and the decision of the Minister of Customs shall be final as to the tariff or surtax applicable in any case to imported goods by reason of their origin;

(5) Goods for which entry is claimed under the Intermediate Tariff must be bona fide the produce or manufacture of a country which has been admitted to the benefits of the Intermediate Tariff;

(6) Every manufactured article to be admitted under the British Preferential Tariff must be bona fide the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and a substantial portion of the value of the manufactured article must have been produced by labour in one or more of such countries.

4. The Governor in Council may, by order in council,—

(a) extend the benefit of the British Preferential Tariff to any British country not named in paragraph (1) of section 3, and from and after the publication of such order in council in the *Canada Gazette* the British Preferential Tariff shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;

(*b* withdraw the benefit of the British Preferential Tariff from any British country (other than the United Kingdom) which has received the said benefit; and from and after the publication of such order in the *Canada Gazette,* the General Tariff or the Intermediate Tariff, as mentioned in the said order, shall apply to goods the produce or manufacture of such British country subject to the provisions of this Act;

(*c*) from time to time, in consideration of benefits satisfactory to the Governor in Council, extend the benefit of the Intermediate Tariff, in whole or in part, to any British or foreign country the produce or manufactures of which have previously been subject to the rates of customs duties set forth in the General Tariff, and from and after the publication of such order in the *Canada Gazette,* the rates of duty set forth in the Intermediate Tariff, so far as they are mentioned in the said order, shall apply to goods the produce or manufacture of such British or foreign country, when imported direct from such foreign country or from a British country, subject to the provisions of this Act; and

(*d*) withdraw the benefit of the Intermediate Tariff from any country to which it has been extended, and from and after the publication of such order in the *Canada Gazette* the rates of Customs duties set forth in the General Tariff shall apply to goods the produce or manufacture of such country, subject to the provisions of this Act.

5. On and after a date to be named by the Governor in Council, in a proclamation published in the *Canada Gazette*, the British Preferential Tariff shall apply only to goods brought into Canada by ship direct to a Canadian seaport.

6. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special duty (or dumping duty) equal to the difference between the said selling price of the article for export and the said fair market value thereof for home consumption; and such special duty (or dumping duty) shall be levied, collected and paid on such article, although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifteen per cent ad valorem in any case;

Provided also that the following goods shall be exempt from such special duty, viz.:—

(*a*) goods whereon the duties otherwise established are equal to fifty per cent ad valorem;

(*b*) goods of a class subject to excise duty in Canada;

(*c*) sugar refined in the United Kingdom;

(*d*) Binder twine or twine for harvest binders manufactured from New Zealand hemp, istle or tampico fibre, sisal grass or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound.

Provided further that excise duties shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff.

2. "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

3. If at any time it appears to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without

sale prior to such shipment, the Governor in Council may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

4. If the full amount of any special duty of customs is not paid on goods imported, the customs entry thereof shall be amended and the deficiency paid upon the demand of the collector of customs.

5. The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

6. Such regulations may provide for the temporary exemption from special duty of any article or class of articles, when it is established to the satisfaction of the Minister of Customs that such articles are not made or sold in Canada in substantial quantities and offered for sale to all purchasers on equal terms under like conditions, having regard to the custom and usage of trade.

7. Such regulations may also provide for the exemption from special duty of any article when the difference between the fair market value and the selling price thereof to the importer as aforesaid amounts only to a small percentage of its fair market value.

7. Articles which are the produce or manufacture of any foreign country which treats imports from Canada less favourably than those from other countries may be subject to a surtax over and above the duties specified in schedule A to this Act, such surtax in every case to be one-third of the duty specified in the General Tariff in the said schedule.

2. Any question arising as to any foreign country or goods coming under the operation of this section shall be decided by the Minister of Customs, whose decision shall be final.

3. The Governor in Council may make regulations for carrying out the purposes of this section, and may, by order in council, from time to time suspend the surtax from application to the goods of any country.

8. Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of customs duty until otherwise determined by the Governor in Council, by order published in the *Canada Gazette*.

9. Fish caught by fishermen in Canadian fishing vessels, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty under regulations by the Minister of Customs.

10. On the materials set forth in schedule B to this Act, when used for consumption in Canada for the purpose specified in that schedule, there may be paid, out of the Consolidated Revenue Fund, the several rates of draw-back of customs duties set opposite to each item respectively in that schedule, under regulations by the Governor in Council.

11. The importation into Canada of any goods enumerated, described or referred to in schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

12. Whenever, from or as a result of a judgment of the Supreme Court or Exchequer Court of Canada, or of any superior court, or circuit, district or county court in Canada, it appears to the satisfaction of the Governor in Council that with regard to any article of commerce there exists any conspiracy, combination, agreement or arrangement of any kind among manufacturers of such articles or dealers therein to unduly promote the advantage of the manufacturers or dealers at the expense of the consumer, the Governor in Council may admit the article free of duty, or so reduce

the duty thereon as to give the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

2. Whenever the Governor in Council deems it to be in the public interest to enquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumers, the Governor in Council may commission or empower any judge of the Supreme Court, or of the Exchequer Court of Canada, or of any superior court or county court in Canada, to hold an inquiry in a summary way and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

3. The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purpose of such enquiry.

4. If the judge reports that such conspiracy, combination agreement or arrangement exists in respect of such article, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

13. Nothing in this Act shall affect *The French Treaty Act, 1894, or chapter* 3 of the statutes of 1895, intituled *An Act respecting Commercial Treaties affecting Canada.*

14. *The Customs Tariff,* chapter 49 of the Revised Statutes, 1906, is repealed.

15. All orders in council placing articles on the free list or reducing rates of duties, and all other orders in council and departmental regulations inconsistent with any of the provisions of this Act, are repealed.

16. This Act shall be deemed to have come into operation on the thirtieth day of November, one thousand nine hundred and six, and to apply and have applied to all goods imported or taken out of warehouse for consumption on or after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day, except as otherwise provided in this Act: Provided that goods which were imported or taken out of warehouse for consumption and on which duty was paid on or after the thirtieth day of November, one thousand nine hundred and six, and prior to the thirty-first day of March, one thousand nine hundred and seven, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the twenty-ninth day of November, one thousand nine hundred and six, shall not be subject to further payment of duty by reason of such rate of duty having been increased by any resolution or amendment introduced subsequently to that in accordance with which such duty was paid.

SCHEDULE A.

GOODS SUBJECT TO DUTY, AND FREE GOODS.

Group 1.

Animals, Agricultural Products, Fish and Provisions.

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
1	Horses, cattle, sheep, goats, asses, swine, and dogs, for the improvement of stock, under the regulations prescribed by the Governor in Council....	Free.	Free.	Free.
2	Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons, and pheasants and quails....	Free.	Free.	Free.
3	Bees....	Free.	Free.	Free.
4	Horses over one year old, valued at $50 or less per head.....each	$10	$12.50	$12.50
5	Animals, living, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
6	Live hogs.....per pound.	1 cent.	1¼ cents.	1½ cents.
7	Meats, fresh, n.o.p.....per pound	2 cents.	2½ cents.	3 cents.
8	Canned meats, canned poultry and game; extracts of meats and fluid beef not medicated, and soups of all kinds..	17½ p.c.	25 p.c.	27½ p.c.
9	Poultry and game, n.o.p.....	12½ p.c.	17½ p.c.	20 p.c.
10	Meats, n.o.p.....per pound. Provided that the weight of a barrel of pork for duty purposes shall not be less than two hundred pounds.	1½ cents.	1¾ cents.	2 cents.
11	Rennet, raw and prepared.....	Free.	Free.	Free.
12	Sausage skins or casings, not cleaned.	Free.	Free.	Free.
13	Lard, lard compound and similar substances; cottolene and animal stearine of all kinds, n.o.p., per pound.....	1½ cents.	1¾ cents.	2 cents.
14	Tallow....	15 p.c.	17½ p.c.	20 p.c.
15	Beeswax..	5 p.c.	7½ p.c.	10 p.c.
16	Eggs.... ....per dozen.	2 cents.	2½ cents.	3 cents.
17	Cheese.... .....per pound.	2 cents.	3 cents.	3 cents.
18	Butter.... .....per pound	3 cents.	4 cents.	4 cents.
19	Cocoa shells and nibs.....	7½ p.c.	10 p.c.	10 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
20	Cocoa paste or "liquor" and chocolate paste or "liquor," not sweetened, in blocks or cakes, and cocoa butter.....per pound.	2½ cents.	3 cents.	3 cents
21	Cocoa paste or "liquor" and chocolate paste or "liquor," sweetened, in blocks or cakes not less than two pounds in weight.....per pound	2¾ cents.	3½ cents.	3½ cents.
22	Preparations of cocoa or chocolate in powder form.....	15 p.c.	20 p.c.	20 p.c.
23	Preparations of cocoa or chocolate, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
24	Chicory, raw or green.....per pound.	2 cents.	2½ cents.	3 cents.
25	Chicory, kiln-dried, roasted or ground; extract of coffee, n.o.p., or substitutes therefor of all kinds. per pound.	2 cents.	2½ cents.	3 cents.
26	Coffee, roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p. per pound	1½ cents.	1¾ cents.	2 cents.
27	Coffee, roasted or ground, when not imported direct from the country of growth and production..per pound. and.....	1½ cents. 10 p.c.	1¾ cents. 10 p.c.	2 cents. 10 p.c.
28	Tea and green coffee imported dircet from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom	Free.	Free.	Free.
29	Tea and green coffee, n.o.p.....	10 p.c.	10 p.c.	10 p.c.
30	Ginger and spices, unground, n.o.p...	10 p.c	12½ p.c.	12½ p.c.
31	Ginger and spices, ground, n.o.p., per pound and.....	3 cents. 7½ p.c.	3 cents. 10 p.c.	3 cents. 10 p.c.
32	Nutmegs and mace, whole or unground	12½ p.c.	17½ p.c.	20 p.c.
33	Nutmegs and mace, ground.....	20 p.c.	27½ p.c.	30 p.c.
34	Mustard, ground	17½ p.c.	25 p.c.	27½ p.c.
35	Hops .....per pound.	4 cents.	6 cents.	7 cents.
36	Compressed yeast, in bulk or mass of not less than fifty pounds.per pound	2 cents.	2½ cents.	3 cents.
37	Compressed yeast, in packages weighless than fifty pounds, the weight of the package to be included in the weight for duty....per pound.	4 cents.	5 cents.	6 cents.
38	Yeast cakes, the weight of the package to be included in the weight for duty .....per pound.	4 cents.	5 cents.	6 cents.

SCHEDULE B—*Concluded.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
39	Starch, including corn starch, potato starch, potato flour and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty. per pound.	1 cent.	1½ cents.	1½ cents.
39*a*	Rice flour, sago flour and tapioca flour .....per pound.	¾ cent.	1 cent.	1 cent.
40	Salt for the use of the sea or gulf fisheries	Free.	Free.	Free.
41	Salt, n.o.p., in bags, barrels or other coverings..per one hundred pounds.	Free.	6½ cents.	7½ cents.
	Bags, barrels and other usual coverings, used in the importation of the salt specified in this item.....	Free.	25 p.c.	25 p.c.
42	Salt, in bulk, n.o.p., per one hundred pounds	Free.	4 cents.	5 cents.
43	Condensed milk, the weight of the package to be included in the weight for duty.....per pound.	2 cents.	3 cents.	3¼ cents.
44	Condensed coffee with milk.....	20 p.c.	27½ p.c.	30 p.c.
45	Milk foods, n.o.p.; prepared cereal foods, in packages not exceeding twenty-five pounds weight each....	17½ p.c.	22½ p.c.	25 p.c.
46	Prepared cereal foods, n.o.p.....	15 p.c.	17½ p.c.	20 p.c.
46*a*	Dutiable breadstuffs, grain, flour and meal of all kinds, when damaged by water in transit or prior to importation into Canada.....	15 p.c.	22½ p.c.	25 p.c.
47	Beans, n.o.p.....per bushel.	15 cents.	22½ cents.	25 cents.
48	Pease, n.o.p.....per bushel.	10 cents.	12½ cents.	15 cents.
49	Buckwheat.... .....per bushel.	10 cents.	12½ cents.	15 cents.
50	Buckwheat meal or flour, per one hundred pounds.	35 cents.	45 cents.	50 cents.
51	Pot, pearl, rolled, roasted or ground barley....	20 p.c.	27½ p.c.	30 p.c.
52	Barley, n.o.p. .....per bushel.	10 cents.	12½ cents	15 cents.
53	Cornmeal .....per barrel.	20 cents.	22½ cents	25 cents.
54	Indian corn for purposes of distillation, subject to regulations to be approved by the Governor in Council ....per bushel.	7½ cents.	7½ cents.	7½ cents.
55	Indian corn, not for purposes or distillation and under regulations prescribed by the Minister of Customs. per bushel.	Free.	Free.	Free.
56	Oats ....per bushel.	7 cents.	9 cents.	10 cents.
57	Oatmeal and rolled oats, per one hundred pounds.	40 cents.	50 cents.	60 cents.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
58	Rye .....per bushel.	7 cents.	9 cents.	10 cents.
59	Rye flour.....per barrel.	33 cents.	45 cents.	50 cents.
60	Wheat .....per bushel.	8 cents.	10 cents.	12 cents.
61	Wheat flour .....per barrel.	40 cents.	50 cents.	60 cents.
62	Rice. uncleaned, unhulled or paddy..	Free.	Free.	Free.
63	Rice, cleaned..per one hundred pounds	50 cents.	65 cents.	75 cents.
64	Sago and tapioca	17½ p.c.	25 p.c.	27½ p.c
65	Biscuits not sweetened	15 p.c.	22½ p.c.	25 p.c.
66	Biscuits, sweetened	17½ p.c.	25 p.c.	27½ p.c.
67	Marcaroni and vermicelli per one hundred pounds.	75 cents.	$1	$1.25
68	Linseed oil cake and linseed oil cake meal, cotton seed cake and cotton seed cake meal, and palm nut cake and palm nut cake meal.....	Free.	Free.	Free.
69	Hay and straw.....per ton.	$1.65	$1.75	$2
70	Flax seed .....per bushel.	7½ cents.	10 cents.	10 cents.
71	Seed of timothy and clover.....	5 p.c.	10 p.c.	10 p.c.
71a	Field and garden seeds not specified as free, valued at not less than five dollars per pound, in packages weighing not less than one ounce each.....	5 p.c.	10 p.c.	10 p.c.
72	Garden, field and other seeds for agricultural or other purposes. n.o.p.. sunflower, canary, hemp and millet seed, when in packages weighing over one pound each.....	5 p.c.	10 p.c.	10 p.c.
73	Garden, field and other seeds for agricultural or other purposes, n.o.p.. sunflower, canary, hemp and millet seed, when in packages weighing one pound each or less.....	15 p.c.	22½ p.c.	25 p.c.
74	Seeds. viz:.—Annatto, beet, carrot, turnip, mangold, mustard, sowing rape seed and mushroom spawn..	Free.	Free.	Free.
75	Aromatic seeds, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture. viz.:—anise, anise star. caraway, cardamom, coriander, cumin, fennel and fenugreek	Free.	Free.	Free.
76	Seed pease and seed beans, from the United Kingdom	Free.		
77	Beans, viz.:—Tonquin and vanilla, crude only; locust beans; cocoa beans, not roasted, crushed or ground; locust bean meal	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
78	Florist stock, viz.:—Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and paeonias.....	15 p.c.	22½ p.c.	25 p.c.
79	Florist stock, viz.:—Azaleas, rhododendrons, pot grown lilacs, rose stock and other stock for grafting, seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; seedling stock for grafting, viz.:—plum, pear, peach and other fruit trees	Free.	Free.	Free.
80	Trees, n.o.p., and teasels.....	Free.	Free.	Free.
81	Trees, viz.:—Apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds..... .....each.	2 cents	2½ cents.	3 cents.
82	Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n.o.p.; trees, plants and shrubs, commonly known as nursery stock, n.o.p.	12½ p.c.	17½ p.c.	20 p.c.
83	Potatoes, n.o.p.....per bushel	12½ cents.	17½ cents.	20 cents.
84	Sweet potatoes and yams..per bushel.	7 cents.	9 cents.	10 cents.
85	Tomatoes, fresh	20 p.c.	27½ p.c.	30 p.c.
86	Tomatoes and other vegetables, including corn and baked beans, in cans or other air tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty.....per pound.	1 cent.	1¼ cents.	1½ cents.
87	Vegetables, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.
88	pickles, sauces and catsups, including soy.....	25 p.c.	32½ p.c.	35 p.c.
89	Olives in brine, not bottled.....	20 p.c.	27½ p.c.	30 p.c.
90	Fruits, viz.:—Bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries and wild raspberries..	Free.	Free.	Free.
91	Citron, lemon and orange rinds in brine.....	Free.	Free.	Free.
92	Apples..... .....per barrel.	25 cents.	35 cents.	40 cents.
93	Apples, dried, desiccated or evaporated, and other dried, desiccated or evaporated fruits, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
94	Dates and figs, dried, per one hundred pounds.....	40 cents.	55 cents.	62½ cents.
95	Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.o.p., the weight of the package to be included in the weight for duty.....per pound.	1½ cents.	1¾ cents.	2 cents.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
96	Cranberries and fruits, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
97	Pears, quinces, apricots and nectarines, n.o.p., per one hundred pounds	35 cents.	45 cents.	50 cents.
97*a*	Plums..... .....ber bushel.	20 cents.	20 cents.	30 cents.
98	Melons.... ....each.	2 cents.	2½ cents.	3 cents.
99	Prunes and dried plums, unpitted; raisins and dried currants, per pound.	½ cent.	⅔ cent.	1 cent.
100	Grapes..... .....per pound	1½ cents.	1¾ cents.	2 cents.
101	Oranges, shaddocks or grape fruit, lemons and limes.....	Free.	Free.	Free.
102	Peaches, n.o.p., the weight of the package to be included in the weight for duty....per one hundred pounds.	67 cents.	90 cents.	$1
103	Fruits preserved in brandy, or preserved in other spirits, and containing not more than forty per cent of proof spirit in the liquid contents thereof.....	50 p.c.	50 p.c.	50 p.c.
104	Fruits preserved in brandy, or preserved in other spirits, and containing more than forty per cent of proof spirit in the liquid contents thereof.... .....per gallon.	$2.40	$2.40	$2.40
	and.....	30 p.c.	30 p.c.	30 p.c.
105	Fruits in air-tight cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty, per pound.	1½ cents.	2 cents.	2¼ cents.
106	Jellies, jams, preserves, and condensed mince meats.....per pound.	2¼ cents.	3 cents.	3¼ cents.
107	Preserved ginger.....	20 p.c.	27½ p.c.	30 p.c.
108	Honey, in the comb or otherwise, and imitations thereof.....per pound	2 cents.	2½ cents.	3 cents.
109	Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.o.p., per pound.	1¾ cents.	2 cents.	3 cents.
110	Cocoanuts, n.o.p.....per one hundred.	65 cents.	90 cents.	$1
111	Cocoanuts, when imported from the place of growth, by ship, direct to a Canadian port..per one hundred.	30 cents.	45 cents.	50 cents.
112	Nuts of all kinds, n.o.p.....per pound.	1¾ cents.	2 cents.	3 cents.
113	Cocoanut, desiccated, sweetened or not..... .....per pound.	3 cents.	4 cents.	5 cents.
114	Nuts, shelled, n.o.p.....per pound.	3 cents.	3½ cents.	4 cents.
115	Mackerel.... .....per pound	½ cent.	¾ cent.	1 cent.
116	Herrings, pickled or salted.....per one hundred pounds.	35 cents.	45 cents.	50 cents.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
117	Salmon, fresh, pickled or salted, per pound	½ cent.	¾ cent.	1 cent.
118	All other fish, fresh, pickled or salted. per pound.	½ cent.	¾ cent.	1 cent.
119	Fish, smoked or boneless...per pound.	½ cent.	¾ cent.	1 cent.
120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty :—			
	(*a*) When weighing over twenty ounces and not over thirty-six ounces each.....per box.	3½ cents.	5 cents.	6 cents.
	(*b*) When weighing over twelve ounces and not over twenty ounces each.....per box.	2½ cents.	4 cents.	4½ cents.
	(*c*) When weighing over eight ounces and not over twelve ounces each.	2 cents.	3 cents.	3½ cents.
	(*d*) When weighing eight ounces each or less.....per box	1¼ cents.	2 cents.	2½ cents.
121	Fish preserved in oil, n.o.p.....	20 p.c.	30 p.c.	35 p.c.
122	Dried fish.....per pound	½ cent.	¾ cent.	1 cent.
123	Salmon and all other fish, prepared or preserved, including oysters, n.o.p.....	17½ p.c.	27½ p.c.	30 p.c.
124	Oysters, shelled, in bulk..per gallon.	7 cents.	9 cents.	10 cents.
125	Oysters, shelled, in cans not over one pint, including the duty on the cans, per can.	2 cents.	2½ cents.	3 cents.
126	Oysters, shelled, in cans over one pint and not over one quart, including the duty on the cans.....per can.	3 cents.	4½ cents.	5 cents.
127	Oysters, shelled, in cans exceeding one quart in capacity, including the duty on the cans.....per quart. Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.	3 cents.	4½ cents.	5 cents.
128	Oysters in the shell.....	17½ p.c.	22½ p.c.	25 p.c.
129	Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.....	Free.	Free.	Free.
130	Turtles..... ....ù....	Free.	Free.	Free.
131	Leeches.....	Free.	Free.	Free.
132	Live fish and fish eggs, for propagating purposes.....	Free.	Free.	Free.
133	All other articles the produce of the fisheries, n.o.p...	15 p.c.	20 p.c.	25 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	GROUP 2.			
	Sugar, Molasses and manufactures thereof			
134	All sugar above number sixteen, Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope.....per one hundred pounds.	72 cents.	98 cents.	$1.08
	And for each additional degree over eighty-eight degrees.....per one hundred pounds.	1 cent.	1⅓ cents.	1½ cents.
	Provided that fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.			
	Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.			
135	Sugar, n.o.p., not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, melas[illegible] concentreated melado, tank bottoms, sugar concrete, and molasses testing over fifty-six degrees and not more than seventy-five degrees by the polariscope.....per one hundred pounds.	31½ cents.	45 cents.	52 cents.
	And for each additional degree over seventy-five degrees, per one hundred pounds.	1 cent.	1⅓ cents.	1½ cents.
	Provided that fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.			
	Provided that all raw sugar, including sugar specified in this Item, the produce of any British colony or possession, shall be entitled to entry under the British Preferential Tariff, when imported direct into Canada from any British colony or possession.			
135a	Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners to the extent of twice the quantity of sugar refined during the calendar years 1906, 1907 and 1908 by such refiners from sugar produced in Canada from Canadian			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	beet-root under regulations by the Minister of Customs, per one hundred pounds, testing not more than seventy-five degrees by the polariscope	31½ cents.	31½ cents.	31½ cents.
	And per one hundred pounds for each additional degree over seventy-five degrees	1 cent.	1 cent.	1 cent.
	Provided that sugar imported under this item shall not be subject to special duty.			
	This item to expire December 31st, 1909.			
136	Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production of its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than thirty-five degrees nor more than fifty-six degrees, under regulations prescribed by the Minister of Customs.....per gallon.	.....	2½ cents.	3 cents.
137	Molasses, testing not more than fifty-six degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing.....	Free.	.....	
	Provided, however, that the said molasses may be transferred in bond under excise regulations for purposes of distillation.			
137*a*	Molasses of cane, testing under thirty-five degrees by polariscope, when imported for use exclusively in the manufacture of compressed food for live stock.....	Free.	Free.	Free.
138	Maple sugar and maple syrup.....	15 p.c.	17½ p.c.	20 p.c.
139	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, per one hundred pounds.	40 cents.	55 cents.	62½ cents.
140	Syrups and molasses of all kinds, the product of the sugar cane or beet, n.o.p., and all imitations thereof or substitutes therefor, per one hundred pounds.	35 cents.	45 cents.	50 cents.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
141	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar	22½ p.c.	32½ p.c.	35 p.c.
	GROUP 3.			
	Tobacco and manufactures thereof.			
142	Tobacco, unmanufactured, for excise purposes under conditions of the Inland Revenue Act	Free.	Free.	Free.
143	Cigars and cigarettes, the weight of cigars to include bands and ribbons, and the weight of cigarettes to include the paper covering..per pound.	$3.00	$3.00	$3.00
	and.....	25 p.c.	25 p.c.	25 p.c.
144	Cut tobacco.....per pound.	55 cents.	55 cents.	55 cents.
145	Manufactured tobacco, n.o.p., and snuff .....per pound.	50 cents.	50 cents.	50 cents.
	GROUP 4.			
	Spirits, Wines and other Beverages.			
146	Ale, beer, porter and stout, when imported in casks or otherwise than in bottle.....per gallon.	16 cents.	16 cents.	16 cents.
147	Ale, beer, porter and stout, when imported in bottles.....per gallon. Provided that six quart bottles or twelve pint bottles shall be held to contain one gallon.	24 cents.	24 cents.	24 cents.
148	Cider, not clarified or refined, per gallon.	5 cents	5 cents.	5 cents.
149	Cider, clarified or refined..per gallon.	10 cents.	10 cents.	10 cents.
150	Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits. per gallon.	60 cents.	60 cents.	60 cents.
151	Lime juice and fruit juices, fortified with or containing more than twenty-five per cent of proof spirits. per gallon.	$2.40	$2.40	$2.40
	and.....	30 p.c.	30 p.c.	30 pc.
152	Lime juice and other fruit syrups and fruit juices, n.o.p.	15 p.c.	17½ p.c.	20 p.c.
153	Lime juice, crude only.....	Free.	Free.	Free.
154	Mineral waters, natural, not in bottle, under regulations prescribed by the Minister of Customs	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
155	Ice.....	Free.	Free.	Free.
156	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum, whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n. o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit per gallon of the strength of proof.....	$2.40	$2.40	$2.40
	Provided, as to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of fifteen per cent under proof.			
	Provided also, that when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.			
	Provided further, that bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz. :—			
	Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen ;			
	Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen ;			
	Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen ;			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen ;			
	Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen ;			
	Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen, as three gallons per dozen ;			
	Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen.			
	Provided further, that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister of Customs.			
157	Ethyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....	Free.	Free.	Free.
158	Methyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....per proof gallon.	20 cents.	20 cents.	20 cents.
	Provided that the Governor in Council may, by order in council, reduce or abolish the duty specified in this item.			
159	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n.op...per gallon.	$2.40	$2.40	$2.40
	and.....	30 p.c.	30 p.c.	30 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kinds :—			
	(*a*) When in bottles or flasks containing not more than four ounces each.....	50 p.c.	50 p.c.	50 p.c.
	(*b*) When in bottles, flasks or other packages, containing more than four ounces each.per gallon	$2.40	$2.40	$2.40
	and.....	40 p.c.	40 p.c.	40 p.c.
161	Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.. per gallon.	$2.40	$2.40	$2.40
	and.....	30 p.c.	30 p.c.	30 p.c.
162	Medicinal or medicated wines, including vermouth and ginger wine, containing not more than forty per cent of proof spirits.....	50 p.c.	50 p.c.	50 p.c.
163	Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent or less of proof spirit, whether imported in wood or in bottles.. ..per gallon.	25 cents.	25 cents.	25 cents.
	and.....	.....	.....	30 p.c.
	And in addition thereto, for each degree of strength in excess of twenty-six per cent of proof spirit until the strength reaches forty per cent of proof spirit.....	3 cents.	3 cents.	3 cents.
	Provided that six quart bottles, or twelve pint bottles shall be held to contain a gallon for duty purposes under this item.			
164	Wines of all kinds, except sparkling wines, containing not more than forty per cent of proof spirit, whether imported in wood or in bottles (six quart bottles or twelve pint pint bottles to be held to contain a gallon), when the produce or manufacture of any British colony or territory in the South African Customs Union Convention..per gallon.	25 cents.	25 cents.	25 cents.
165	Champagne and all other sparkling wines :—			
	(*a*) in bottles containing each not more than a quart but more than a pint (old wine measure).....per dozen bottles.	$3.30	$3.30	$3.30
	and.....	.....	.....	30 p.c.
	(*b*) In bottles containing not more than a pint each, but more one-half pint (old wine measure).....per dozen bottles.	$1.65	$1.65	$1.65
	and.....	.....	.....	30 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	(*c*) In bottles containing one-half pint each or less....per dozen bottles	82 cents.	82 cents.	82 cents.
	and.....	.....	.....	30 p.c.
	(*d*) In bottles containing over one quart each (old wine measure). per gallon.	$1.50	$1.50	$1.50
	and.....	.....	.....	30 p.c.
166	Acetone and amyl acetate.....	30 p.c.	30 p.c.	30 p.c.
167	Malt, whole, crushed or ground, and malt flour containing not less than fifty per cent of malt, upon entry for warehouse subject to excise regulations, per one hundred pounds,	45 cents.	45 cents.	45 cents.
168	Malt flour containing less than fifty per cent in weight of malt; also extract of malt, fluid or not including grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of Customs.....	35 p.c.	35 p.c.	35 p.c.
	GROUP 5.			
	Pulp, Paper and Books			
169	Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas Annuals, or publications commonly knows as juvenile and toy books...	15 p.c.	22½ p.c.	25 p.c.
170	Freight rates for railways, and telegraph rates, bound in book or pamphlet form, and time tables of railways outside of Canada.....	15 p.c.	22½ p.c.	25 p.c.
171	Books, printed, periodicals and pamphlets, or parts thereof, n.o.p.,—not to include blank account books, copy books, or books to be written or drawn upon.....	5 p.c.	10 p.c.	10 p.c.
172	Books, viz.:—Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, ship-building, mechanism, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also including books printed in any language other than the English and French languages, or in any two languages not being English or French, or in any three or more languages; and bibles, prayer-books, psalm and hymn-books, religious tracts, and Sunday school lesson pictures....	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
173	Books, embossed, and grooved cards for the blind; nd books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind.....	Free.	Free.	Free.
174	Books printed by any government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations and issued in the course of proceedings of the said associations to their members and not for the purpose of sale or trade.	Free.	Free.	Free.
175	Books not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, college or school in Canada ; books specially imported for the bona fide use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in auy case the property of individuals—the whole under regulations prescribed by the Minister of Customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon.....	Free.	Free.	Free.
176	Books bound or unbound which have been printed and manufactured more than twelve years.....	Free.	Free.	Free.
177	Admiralty charts, manuscripts and insurance maps, and album insides of paper; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies	Free.	Free.	Free.
178	Advertising and printed matter, viz.:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets ; advertising chromos, chromotypes, oleographs or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertis-			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	ing bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., . . per pound.	10 cents.	15 cents.	15 cents.
179	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets whether lithographed or printed, or partly printed, n.o.p.	22½ p.c.	32½ p.c.	35 p.c.
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.o.p.	15 p.c.	22½ p.c.	25 p.c.
181	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.o.p.	22½ p.c.	32½ p.c.	35 p.c.
182	Printed music, bound or in sheets, and music for mechanical piano players	5 p.c.	7½ p.c.	10 p.c.
183	Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada	15 p.c.	22½ p.c.	25 p.c.
184	Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', millers', and mantlemakers' fashion plates	Free.	Free.	Free.
185	Adhesive felt for sheathing vessels. .	Free.	Free.	Free.
186	Hemp paper, made on four cylinder machines and calendered to between .006 and .008-inch thickness adapted for the manufacture of shot shells; and felt board sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads.	Free.	Free.	Free.
187	Albumenized and other papers and films chemically prepared for photographers' use.	15 p.c.	25 p.c.	30 p.c.
188	Plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photoghaphic paper	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
189	Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon	Free.	Free.	Free.
190	Union collar cloth paper, in rolls or sheets, not glossed or finished....	10 p.c.	12½ p.c.	15 p.c.
191	Union collar cloth paper, in rolls or sheets, glossed or finished.....	12½ p.c.	17½ p.c.	20 p.c.
192	Strawboard, millboard and cardboard, not pasted or coated; tarred paper, feltboard, sandpaper, glass or flint-paper and emery paper, or emery cloth	15 p.c.	22½ p.c.	25 p.c.
193	Paper sacks or bags of all kinds, printed or not	15 p.c.	25 p.c.	27½ p.c.
194	Playing cards .....per pack.	5 cents.	7 cents.	8 cents.
195	Paper hanging or wall papers, borders or bordering, and window blinds of paper of all kinds.....	22½ p.c.	32½ p.c.	35 p.c.
196	News printing paper and all printing paper, in sheets and rolls, valued at not more than two and one-quarter cents per pound.....	10 p.c.	12½ p.c.	15 p.c.
197	Paper of all kinds, n.o.p.	15 p.c.	22½ p.c.	25 p.c.
198	Ruled and border and coated papers, boxed papers, pads not printed, papier mache ware, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
199	Papeteries, envelopes, and all manufactures of paper, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
200	Pulp of wood or of straw.....	15 p.c.	22½ p.c.	25 p.c.
201	Matrix paper, not being tissue paper, adapted for use in printing.....	Free.	Free.	Free.
202	Boot and shoe patterns manufactured of paper	10 p.c.	12½ p.c.	15 p.c.

GROUP 6.

Chemicals, Drugs, Oils and Paints.

203 Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; tumeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline and coal tar dyes, soluble in water, in bulk or packages of not less than one pound weight; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of ace-

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	tate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing.....	Free.	Free.	Free.
204	Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruit and stem seeds—which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture, n.o.p.	Free.	Free.	Free.
205	Roots, medicinal, viz. :—Alkanet, crude, crushed or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground	Free.	Free.	Free.
206	Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all other lichens, prepared or not prepared; musk, in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making	Free.	Free.	Free.
207	Blood albumen, egg albumen and egg yolk	5 p.c.	7½ p.c.	10 p.c.
208	Boracic acid and borax in packages of not less than twenty-five pounds weight; hydro-fluo-silicic acid, oxalic acid; tannic acid; ammonia, sulphate of; sal amoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium and cyanogen bromide, for reducing metals in mining operations; antimony salts, viz.:—tartar emetic, chlorine and lactate (antimonine); arsenous oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals; oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas), sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or in roll or flour; cream of tartar, in crystals or argols; tartaric acid crystals; chloride of lime and hypochlorite of lime, in packages of not less than twenty-five pounds weight; iodine, crude; bromine; phosphorus; sulphide of arsenic	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
209	Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate and bichromate of, crude; saltpetre or nitrate of potash; red and yellow prussiate of potash....	Free.	Free.	Free.
209*a*	Potash, pearl ash and caustic potash:—			
	1. When in packages of not less than twenty-five pounds weight each	Free.	Free.	Free.
	2. When in packages of less than twenty-five pounds weight each...	10 p.c.	12½ p.c.	15 p.c.
210	Peroxide of soda; soda, sulphate of, crude, known as salt cake; barilla or soda ash; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre; sal soda; sulphide of sodium; nitrite of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda	Free.	Free.	Free.
210*a*	Caustic soda:—			
	1. When in packages of not less than twenty-five pounds weight each.....	Free.	Free.	Free.
	2. When in packages of less than twenty-five pounds weight each..	10 p.c.	12½ p.c.	15 p.c.
211	Alumina and chloride of aluminum, or chloralum	Free.	Free.	Free.
212	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined	Free.	10 p.c.	10 p.c.
213	Acid, acetic and pyroligneous, n.o.p., and vinegar:—per gallon of any strength not exceeding the strength of proof	10 cents	12½ cents	15 cents.
	—and in addition thereto, for each degree of strength in excess of the strength of proof.....	1½ cents.	1¾ cents.	2 cents.
	Provided that the strength of proof shall be held to be equal to six per cent of absolute acid, and shall be determined in the manner prescribed by the Governor in Council.			
214	Acid, acetic, crude, and pryoligneous crude, of any strength not exceeding thirty per cent	15 p.c.	22½ p.c.	25 p.c.
215	Stearic acid	12½ p.c.	17½ p.c.	20 p.c.
216	Nitric acid and all other acids, n.o.p..	15 p.c.	20 p.c.	22½ p.c.
217	Sulphuric and muriatic acid, per one hundred pounds.	17½ cents.	22½ cents.	25 cents.
218	Acid phosphate, not medicinal.....	12½ p.c.	17½ p.c.	20 p.c.
219	Sulphuric ether, chloroform, and solutions of peroxides of hydrogen.	15 p.c.	22½ p.c.	25 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
219*a*	Non-alcoholic liquid preparations for disinfecting, dipping or spraying, n.o.p.	20 p.c.	25 p.c.	25 p.c.
220	All medicinal, chemical and pharmacentical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:—			
	(*a*) When dry	20 p.c.	25 p.c.	25 p.c.
	(*b*) All other	50 p.c.	50 p.c.	50 p.c.
	Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopoeia, or the French Codex as officinal, shall not be held to be covered by this item :			
	Provided, also, that any article in this item containing more than forty per cent of proof spirit shall be rated for duty at.....per gallon.	$2.40	$2.40	$2.40
	and.....	30 p.c.	30 p.c.	30 p.c.
221	Opium, crude, the outward ball or covering to be free of duty, per pound.	$1.00	$1.00	$1.00
222	Opium, powdered.....per pound.	$1.35	$1.35	$1.35
223	Opium, prepared for smoking, per pound.	$5.00	$5.00	$5.00
224	Paraffine wax and ceiling wax.....	15 p.c.	22½ p.c.	25 p.c.
225	Wax, vegetable and mineral, n.o.p....	5 p.c.	7½ p.c.	10 p.c.
226	Candles	15 p.c.	22½ p.c.	25 p.c.
227	Whale oil soap	Free.	Free.	Free.
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
229	Soap, common or laundry, per one hundred pounds.	65 cents.	90 cents.	$1.00
230	Castile soap.....per pound.	1 cent.	1 cent.	2 cents.
231	Baking powder, the weight of the package to be included in the weight for duty .....per pound.	4 cents.	5 cents.	6 cents.
232	Glue, liquid, powdered or sheet, and mucilage, gelatine, casein, adhesive paste and isinglass.....	17½ p.c.	25 p.c.	27½ p.c.
233	Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.....	10 p.c.	12½ p.c.	15 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
234	Perfumery, including toilet preparations, non-alcoholic, viz.:—Hair oils, tooth and other powders and washes pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.....	25 p.c.	32½ p.c.	35 p.c.
235	Liquorice paste and liquorice in rolls and sticks, not sweetened.....	15 p.c.	20 p.c.	22½ p.c.
236	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds.....	12½ p.c.	17½ p.c.	20 p.c.
237	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks.....	5 p.c.	7½ p.c.	10 p.c.
238	Celluloid, xylonite or xyolite, in sheets, lumps, blocks, rods or bars, not further manufactured than moulded or pressed.....	Free.	5 p.c.	5 p.c.
239	Lamp black, carbon black, ivory black and bone black.....	Free.	Free.	Free.
240	Ultramarine blue, dry or in pulp; whiting or whitening; Paris white and gilders' whiting; blanc fixe; satin white	Free.	Free.	Free.
241	Litharge	Free.	Free.	Free.
242	Dry red lead, orange mineral and zinc white	Free.	5 p.c.	5 p.c.
243	Dry white lead.....	20 p.c.	27½ p.c.	30 p.c.
244	White lead ground in oil.....	30 p.c.	35 p.c.	37½ p.c.
245	Ochres, ochrey earths, siennas and umbers	10 p.c.	12½ p.c.	15 p.c.
246	Oxides, fireproofs, rough stuff, fillers, laundry blueing, and colours, dry, n.o.p.....	15 p.c.	20 p.c.	22½ p.c.
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
248	Paints and colours, ground in spirits, and all spirit varnishes and lacquers per gallon.	$1.00	$1.00	$1.00
249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p. .....per gallon.	20 cents.	20 cents.	20 cents.
	and....	15 p.c.	20 p.c.	22½ p.c.
250	Paris green, dry.....	5 p.c.	7½ p.c.	10 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
251	Gold liquid paint.....	15 p.c.	22½ p.c.	25 p.c.
252	Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.
253	Putty, of all kinds.....	17½ p.c.	22½ p.c.	25 p.c.
254	Gums, viz.:—Amber, Arabic, Australian, copal, damar, elemi, kaurie, mastic, sandarac, Senegal, tragacanth, gedda, and barberry; gum chicle or sappato gum, crude; lac, crude, seed, button, stick and shell; ambergris; Pontianac	Free.	Free.	Free.
255	British gum, and dextrine, dry; sizing cream and enamel sizing.....	5 p.c.	7½ p.c.	10 p.c.
256	Printing ink.....	12½ p.c.	17½ p.c.	20 p.c.
257	Writing ink	15 p.c.	22½ p.c.	25 p.c.
258	Linseed or flaxseed oil, raw or boiled. per one hundred pounds	$1.25	$1.55	$1.65
259	Lard oil, neat's foot oil, and sesame seed oil.....	15 p.c.	22½ p.c.	25 p.c.
260	Turpentine, raw or crude.....	Free.	Free.	Free.
261	Turpentine, spirits of.....	Free.	Free.	Free.
262	Olive oil, n.o.p.....	15 p.c.	20 p.c.	20 p.c.
263	Peppermint oil	15 p.c.	17½ p.c.	20 p.c.
264	Essential oils, n.o.p.....	5 p.c.	7½ p.c.	10 p.c.
265	Oils, spermaceti, whale and other fish oils, including cod liver oil.....	12½ p.c.	20 p.c.	22½ p.c.
266	Resin oil, and China wood oil.....	Free.	Free.	Free.
267	Crude petroleum, fuel and gas oils, ·8235 specific gravity or heavier, at 60 degrees temperature.....	Free.	Free.	Free.
268	Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon.	15 p.c.	17½ p.c.	20 p.c.
269	Lubricating oils, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon per gallon.	1½ cents.	2¼ cents.	2½ cents.
270	Crude petroleum, gas oils, other than naphtha, benzine and gasoline, lighter than ·8235 but not less than ·775 specific gravity, at 60 degrees temperature.....per gallon.	1 cent.	1¼ cents.	1½ cents.
271	Oils, coal and kerosene, distilled, purified or refined petroleum, and products of petroleum, n.o.p..per gallon.	1½ cents.	2¼ cents.	2½ cents.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
272	Gasoline under ·725 specific gravity at 60 degrees temperature.....	Free.	Free.	Free.
273	Lubricating oils, n.o.p., and axle grease	12½ p.c.	17½ p.c.	20 p.c.
274	Vaseline, and all similar preparations of petroleum, for toilet, medicinal or other purposes.....	15 p.c.	22½ p.c.	25 p.c.
275	Oil (petroleum) when imported by miners or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
276	Refined cotton seed oils, edible, for canning fish.....	Free.	Free.	Free.
277	Bleached palm oil and shea butter..	Free.	Free.	Free.
278	Oils, viz.:—Cocoanut, palm and palm kernel, not edible, for manufacturing soap ; carbolic or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish.....	Free.	Free.	Free.
279	Degras and grease for stuffing or dressing leather and which are fit only for such use.....	Free.	Free.	Free.
280	Foots, being the refuse of cotton seed or olives after the oil has been pressed out ; and grease, rough, the refuse of animal fat, for the manufacture of soap and oils only.	Free.	Free.	Free.

GROUP 7.

Earths, Earthenware and Stoneware

281	Fire brick of a class or kind not made in Canada.....	Free.	Free.	Free.
282	Building brick, paving brick, and manufactures of clay or cement, n.o.p.	12½ p.c.	20 p.c.	22½ p.c.
283	Drain tiles, not glazed.....	15 p.c.	17½ p.c.	20 p.c.
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed ; earthenware tiles, n.o.p.....	25 p.c.	32½ p.c.	35 p.c.
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring.	20 p.c.	27½ p.c.	30 p.c.
286	Earthenware and stoneware, viz.:—Demijohns, churns or crocks.....	20 p.c.	27½ p.c.	30 p.c.
287	Tableware of china, porcelain, white granite or ironstone.....	15 p.c.	27½ p.c.	30 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
288	Earthenware and stoneware, brown or coloured and Rockingham ware; "C.C." or cream-coloured ware, decorated, printed or sponged; and all earthenware, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
289	Closets, urinals, basins, lavatories, baths, bath tubs, sinks and laundry tubs of earthenware, stone, cement or clay, or of other material.	20 p.c.	30 p.c.	35 p.c.
290	Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty....per one hundred pounds.	8 cents.	11 cents.	12½ cents.
291	Bags in which cement or lime mentioned in the next preceding item is imported.....	15 p.c.	20 p.c.	20 p.c.
292	Gypsum, crude (sulphate of lime)..	Free.	Free.	Free.
293	Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty..per one hundred pounds.	8 cents.	11 cents.	12½ cents.
294	Plaster of Paris, or gypsum, ground, not calcined.....	10 p.c.	12½ p.c.	15 p.c.
295	Clays, including China clay, fire clay and pipe clay not further manufactured than ground; ganister and sand; gravels; earths, crude only.	Free.	Free.	Free.
296	Flint, ground flint stones; felspar, fluorspar, magnesite; soap stone, cliff, chalk, China, or Cornwall stone, ground or unground; refuse stone, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving.....	Free.	Free.	Free.
297	Silex or crystallized quartz, ground or unground.....	Free.	Free.	Free.
298	Pumice, calcareous tufa, pumice stone and lava, not further manufactured than ground.....	Free.	Free.	Free.
299	Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones	Free.	Free.	Free.
300	Crucibles of clay, sand or plumbago.	Free.	Free.	Free.
301	Curling stones, and handles therefor.	Free.	7½ p.c.	10 p.c.
302	Lithographic stones, not engraved..	12½ p.c.	17½ p.c.	20 p.c.
303	Grindstones, not mounted, and not less than thirty six inches in diameter	10 p.c.	12½ p.c.	15 p.c.
304	Grindstones, mounted or not, n.o.p..	17½ p.c.	22½ p.c.	25 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
305	Flagstone, sandstone and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled.	10 p.c.	12½ p.c.	15 p.c.
306	Marble, sawn or sand rubbed, not polished; granite, sawn; flagstone and all other building stone, sawn or dressed; and paving blocks of stone.....	15 p.c.	17½ p.c.	20 p.c.
307	Marble and granite, n.o.p., and all manufactures of marble or granite, n.o.p.....	30 p.c.	32 p.c.	35 p.c.
308	Manufactures of stone, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
309	Roofing slate, per square of one hundred square feet.....	50 cents.	70 cents.	75 cents.
310	Slate mantels and other manufactures of slate, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
311	Slate pencils and school writing slates	15 p.c.	22½ p.c.	25 p.c.
312	Asbestos in any form other than crude, and all manufactures thereof	15 p.c.	22½ p.c.	25 p.c.
313	Plumbago, not ground or otherwise manufactured	5 p.c.	7½ p.c.	10 p.c.
314	Plumbago, ground, and manufactures of, n.o.p., and foundry facings of all kinds.....	15 p.c.	22½ p.c.	25 p.c.
315	Carbons over six inches in circumference	Free.	Free.	Free.
316	Electric light carbons and carbon points, of all kinds, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
316*a*	Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light.....	5 p.c.	7½ p.c.	10 p.c.
317	Glass cut to size adapted for use in the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories.....	Free.	Free.	Free.
318	Common and colourless window glass	7½ p.c.	12½ p.c.	15 p.c.
319	Glass, in sheets, and bent plate glass, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.....	7½ p.c.	10 p.c.	10 p.c.
321	Plate glass, not bevelled, in sheets or panes exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
322	Plate glass, n.o.p.	22½ p.c.	30 p.c.	35 p.c.
323	Silver glass, bevelled or not and framed or not	22½ p.c.	30 p.c.	35 p.c.
324	German looking-glass plate (thin plate), unsilvered or for silvering	12½ p.c.	17½ p.c.	20 p.c.
325	Stained or ornamental glass windows	20 p.c.	27½ p.c.	30 p.c.
326	Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes: cut, pressed, moulded or crystal glass tableware, decorated or not: blown glass tableware and other cut glass ware.	20 p.c.	30 p.c.	32½ p.c.
326*a*	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n.o.p.	15 p.c.	20 p.c.	22½ p.c.
327	Spectacles, eyeglasses, and ground or finished spectacles or eyeglass lenses	20 p.c.	27½ p.c.	30 p.c.
328	Spectacle and eyeglass frames, and metal parts thereof	15 p.c.	17½ p.c.	20 p.c.
	GROUP 8.			
	Metals, and manufactures thereof.			
329	Ores of metals of all kinds	Free.	Free.	Free.
330	Antimony, or regulus of, not ground, pulverized or otherwise manufactured	Free.	Free.	Free.
331	Bismuth, metallic, in its natural state	Free.	Free.	Free.
332	Ore of cobalt	Free.	Free.	Free.
333	Cinnabar; quicksilver; radium	Free.	Free.	Free.
334	Kryolite or cryolite (ore)	Free.	Free.	Free.
335	Manganese, oxide of	Free.	Free.	Free.
336	Tea lead	Free.	Free.	Free.
337	Lead, old, scrap, pig and block	10 p.c.	15 p.c.	15 p.c.
338	Lead, in bars and in sheets	15 p.c.	22½ p.c.	25 p.c.
339	Lead, manufactures of, n.o.p.	20 p.c.	27½ p.c.	30 p.c.
340	Type for printing, including chases, quoins and slugs, of all kinds	12½ p.c.	17½ p.c.	20 p.c.
341	Babbit metal and type metal, in blocks, bars, plates and sheets	10 p.c.	15 p.c.	15 p.c.
342	Phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire	5 p.c.	7½ p.c.	10 p.c.
343	Tin, in blocks, pigs, bars, plates or sheets; tin strip waste, and tin foil.	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
344	Tinware, japanned or not, and all manufactures of tin, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
345	Zinc dust, zinc spelter and zinc in blocks, pigs, bars, rods, sheets and plates ; sal ammoniac skimmings ; and seamless drawn tubing of zinc.	Free.	Free.	Free.
346	Zinc, manufactures of, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
347	Yellow metal, in bolts, bars and sheets, for use in the construction or repairs of vessels.....	Free.	Free.	Free.
348	Brass and copper, old and scrap, or in blocks, ingots or pigs ; copper in bars and rods, in coil or otherwise, not less than six feet in length, unmanufactured ; copper in strips, sheets or plates, not polished, planished or coated ; brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manufactured.....	Free.	Free.	Free.
348*a*	Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the Minister of Customs.....	Free.	Free.	Free.
349	Brass in bars and rods, in coil or otherwise, not less than six feet in length, and brass in strips, sheets or plates, not polished, planished or coated....	5 p.c.	7½ p.c.	10 p.c.
350	Brass wire, plain.....	7½ p.c.	10 p.c.	12½ p.c.
351	Copper wire, plain, tinned or plated....	7½ p.c.	10 p.c.	12½ p.c.
352	Brass and copper nails, tacks, rivets and burrs or washers ; bells and gongs, n.o.p.; and manufactures of brass or copper, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
352*a*	Bells, when imported for use of churches only....	Free.	Free.	Free.
353	Aluminum ingots, blocks, bars, rods, strips, sheets or plates ; aluminum tubing in lengths of not less than six feet, not polished, bent or otherwise manufactured.....	Free.	Free.	Free.
354	Manufactures of aluminum, n.o.p....	15 p.c.	22½ p.c.	25 p.c.
355	Britannia metal in pigs, blocks or bars; nickel, nickel silver, and German silver, in ingots or blocks, n.o.p.....	Free.	Free.	Free.
356	Nickel, nickel silver and German silver, in bars and rods, and also in strips, sheets or plates.....	Free.	Free.	Free.
357	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.....	17½ p.c.	27½ p.c.	30 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
358	Anodes of nickel, zinc, copper, silver or gold.....	5 p.c.	7½ p.c.	10 p.c.
359	Gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings; and bullion fringe or gold fringe.....	Free.	Free.	Free.
360	British and Canadian coin and foreign gold coin.....	Free.	Free.	Free.
361	Gold, silver and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders.....	15 p.c.	25 p.c.	27½ p.c.
362	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electroplated ware, n.o.p.; manufactures of gold and silver, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
363	Platinum wire and platinum in bars, strips, sheets or plates.....	Free.	Free.	Free.
364	Diamond dust or bort and black, for borers....	Free.	Free.	Free.
365	Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewelry, and of filled gold and silver seamless wire.....	5 p.c.	7½ p.c.	10 p.c.
366	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves.	10 p.c.	12½ p.c.	15 p.c.
367	Watch cases, and parts thereof finished or unfinished.....	20 p.c.	27½ p.c.	30 p.c.
368	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements.....	20 p.c.	27½ p.c.	30 p.c.
369	Chronometers and compasses for ships.....	Free.	Free.	Free.
370	Rollers, copper, adapted for use in calico printing....	Free.	Free.	Free.
371	Spurs and stilts, adapted for use in the manufacture of earthenware...	Free.	Free.	Free.
372	Blast furnace slag.....	Free.	Free.	Free.
373	Scrap iron and scrap steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	Free.	Free.	Free.
374	Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use.....per ton.	50 cents.	90 cents.	$1.00

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills or furnaces ; provided that articles of iron or steel, damaged in transit, if broken up under customs supervision and rendered unsalable except as scrap, may be entered for duty as scrap.....			
375	Iron in pigs, iron kentledge, and cast scrap iron ; ferrosilicon, ferromanganese, and spiegeleisen....per ton.	$1.50	$2.25	$2.50
376	Iron or steel billets, weighing not less than sixty pounds per lineal yard ; ingots, cogged ingots, blooms, slabs, puddled bars ; and loops or other forms, n.o.p., less finished than iron or steel bars but more advanced than pig iron, except castings..... per ton.	$1.50	$2.25	$2.50
377	Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, not punched, drilled or further manufactured than rolled, n.o.p...per ton.	$4.25	$6.00	$7.00
378	Bar iron or steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats ; steel billets, n.o.p. ; and rolled iron or steel hoop, band, scroll or strip, twelve inches or less in width, number thirteen gauge and thicker, n.o.p.....per ton.	$4.25	$6.00	$7.00
379	Rolled iron or steel beams, channels, angles, and other rolled shapes, of iron or steel, not punched, drilled or further manfactured than rolled, weighing not less than thirty-five pounds per lineal yard, not being square, flat, oval or round shapes, and not being railway bars or rails.....per ton.	$2.00	$2.75	$3.00
379*a*	Flat eye bar blanks, not punched nor drilled, and universal mill or rolled edge plates of steel over twelve inches wide for use exclusively in the manufacture of bridges or of steel structural work, or in car construction.....per ton.	$2.00	$2.75	$3.00
380	Boiler plate of iron or steel, not less than thirty inches in width, and not less than one-quarter of an inch in thickness, for use exclusively in the manufacture of boilers under regulations by the Minister of Customs.	Free.	Free.	Free.
381	Rolled iron or steel plates, not less than thirty inches in width and not less than one-quarter of an inch in thickness, n.o.p.....per ton.	$2.00	$2.75	$3.00

351793

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
382	Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n.o.p.	$4.25	$6.00	$7.00
383	Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories	5 p.c.	5 p.c.	5 p.c.
384	Rolled iron or steel sheets and strips, polished or not, number fourteen gauge and thinner, n.o.p.; Canada plates; Russia iron; terne plates and rolled sheets of iron or steel, coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, number fourteen gauge and thinner, galvanized, or coated with other metal, or not, n.o.p	Free.	5 p.c.	5 p.c.
385	Chrome steel	10 p.c.	12½ p.c.	15 p.c.
386	Rolled iron or steel, and cast steel, in bars, bands, hoop, scroll, strip, sheet or plate, of any size, thickness or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than three and one-half cents per pound	Free.	5 p.c.	5 p.c.
387	Swedish rolled iron and Swedish rolled steel nail rods, under half an inch in diameter, for the manufacture of horseshoe nails	Free.	Free.	Free.
387*a*	Steel in bars or sheets, to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels.....per ton.	$2.00	$2.75	$3.00
388	Iron and steel railway bars or rails of any form, punched or not, n.o.p., for railways, which term for the purposes of this item shall include all kinds of railways, street railways, and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers..per ton.	$4.50	$6.00	$7.00
388*a*	Iron or steel railway bars or rails, which have been in use in the tracks of railways in Canada, and which have been exported from Canada and returned thereto after having been re-rolled, and weighing not less than fifty-six pounds per			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	lineal yard when re-rolled, and which are to be used by the railway company importing them on its own tracks, under regulations prescribed by the Minister of Customs.....	25 p.c.	25 p.c.	25 p.c.
	Provided that the value for duty of such re-rolled rails shall be the cost of re-rolling the same.			
	Provided also that whenever the Governor in Council is satisfied that a mill adapted and equipped for re-rolling such rails in substantial quantities has been established in Canada, the Governor in Council may by order in council to be published in the 'Canada Gazette,' abolish the duty specified in this item, and thereupon all such rails when imported shall be subject to such duty as otherwise provided in the Customs Tariff.			
389	Railway fish-plates and tie-plates.... per ton.	$5.00	$7.00	$8.00
390	Switches, frogs, crossings and intersections for railways.....	20 p.c.	30 p.c.	32½ p.c.
391	Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
392	Springs, axles, axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel, for railway, tramway or other vehicles....	22½ p.c.	30 p.c.	35 p.c.
393	Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n.o.p.; and steel shafting, turned, compressed, or polished; and hammered, drawn or cold rolled iron or steel bars or shapes, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
393*a*	Round polished steel shafting, in bars not exceeding two and one-half inches diameter.....	17½ p.c.	22½ p.c.	25 p.c.
394	Cast iron pipe of every description.. per ton.	$6.00	$7.00	$8.00
395	Wrought or seamless iron or steel tubes for boilers, n.o.p., under regulations prescribed by the Minister of Customs; flues and corrugated tubes for marine boilers....	Free.	Free	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
396	Seamless steel tubing, valued at not less than three and one-half cents per pound; rolled or drawn square tubing of iron or steel, adapted for use in the manufacture of agricultural implements.....	Free	5 p.c.	5 p.c.
397	Tubes of rolled iron or steel, not joined or welded, not more than one and one-half inch in diameter, n.o.p.....	Free.	Free	Free.
398	Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over four inches in diameter, n.o.p.....	10 p.c.	12½ p.c.	15 p.c.
399	Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, four inches or less in diameter, n.o.p.....	20 p.c.	30 p.c.	35 p.c.
400	Iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, including lock joint pipe, n.o.p....	20 p.c.	27½ p.c.	30 p.c.
401	Wire bound wooden pipe.....	15 p.c.	22½ p.c.	25 p.c.
402	Iron or steel fittings for iron or steel pipe, of every description.....	20 p.c.	27½ p.c.	30 p.c.
403	Wire, crucible cast steel, valued at not less than six cents per pound.....	Free.	5 p.c.	5 p.c.
403*a*	Steel wire valued at not less than two and three-quarters cents per pound when imported by manufacturers of rope for use exclusively in the manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels—under regulations by the Minister of Customs.....	Free.	Free	Free.
404	Galvanized iron or steel wire, curved or not, numbers nine, twelve and thirteen gauge.....	Free.	Free.	Free.
405	Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.o.p., not to include woven wire or netting made from wire smaller than number fourteen gauge nor to include fencing of wire larger than number nine gauge.....	10 p.c.	12½ p.c.	15 p.c.
406	Wire of all metals and kinds, n.o.p..	15 p.c.	17½ p.c.	20 p.c.
407	Wire, single or several, covered with cotton, linen, silk, rubber or other material, including cable so covered	20 p.c.	27½ p.c.	30 p.c.
408	Wire rope, stranded or twisted wire, clothes lines, picture or other twisted wire and wire cable, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
409	Wire cloth or wove wire, and wire netting, of iron or steel.....	20 p.c.	27½ p.c.	30 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
410	Coil chain, coil chain links, and chain shackles of iron or steel, five-sixteenths of an inch in diameter and over.....	5 p.c.	7½ p.c.	10 p.c.
411	Malleable sprocket or link-belting chain.....	Free.	Free	Free.
412	Iron or steel nuts, washers, rivets, and bolts, with or without threads; nut, bolt and hinge blanks; and T and strap hinges of all kinds, n.o.p. per one hundred pounds.	75 cents.	75 cents.	75 cents.
	and.	10 p.c.	20 p.c.	25 p.c.
413	Screws, commonly called 'wood screws,' of iron or steel, brass or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
414	Iron or steel cut nails and spikes (ordinary builders'); and railroad spikes,....per one hundred pounds.	30 cents.	45 cents.	50 cents.
415	Composition nails and spikes and sheathing nails.....	10 p.c.	12½ p.c.	15 p.c.
416	Wire nails of all kinds, n.o.p. per one hundred pounds.	40 cents.	55 cents.	60 cents.
417	Nails, brads, spikes and tacks of all kinds, n.o.p.....	20 p.c.	30 p.c.	35 p.c.
418	Wire cloth, or woven wire of brass or copper.....	17½ p.c.	22½ p.c.	25 p.c.
419	Needles, of any material or kind, and pins manufactured from wire of any metal, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
420	Buckles and clasps of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewellery).....	20 p.c.	27½ p.c.	30 p.c.
421	Bird, squirrel and rat cages, of wire and metal parts thereof.....	22½ p.c.	30 p.c.	35 p.c.
422	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing bait and fishing hooks, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
423	Skates of all kinds, roller or other, and parts thereof.....	22½ p.c.	32½ p.c.	35 p.c.
424	Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks: gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material.....	20 p.c.	27½ p.c.	30 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
425	Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured.....	5 p.c.	7½ p.c.	10 p.c.
426	Knives and forks and all other cutlery, of steel, plated, or not, n.o.p	20 p.c.	27½ p.c.	30 p.c.
427	Agate, granite or enamelled iron or steel ware.....	22½ p.c.	32½ p.c.	35 p.c.
428	Iron or steel hollow ware, plain black, or coated, n.o.p.; and nickel and aluminum kitchen or household hollow-ware, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
429	Machine card clothing.....	17½ p.c.	22½ p.c.	25 p.c.
430	Patterns of brass, iron, steel or other metal, not being models.....	20 p.c.	27½ p.c.	30 p.c.
431	Plates engraved on wood, steel, or other metal and transfers taken from the same; engravers' plates of steel, or other metal, polished, for engraving thereon.....	15 p.c.	17½ p.c.	20 p.c.
432	Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers or other advertisements, n.o.p., and matrices or copper shells for such stereotypes, electrotypes and celluoids.....per square inch.	1 cent.	1¼ cents.	1½ cents.
433	Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p. and copper shells for such stereotypes, electrotypes and celluloids, per square inch.....	⅛ cent.	⅛ cent.	⅛ cent.
433*a*	Matrices for stereotypes, electrotypes and celluloids described in item 433, per square inch.....	½ cent.	½ cent.	½ cent.
434	Lamp springs and clock springs....	7½ p.c.	10 p.c.	10 p.c.
435	Lamps, side-lights and head lights, lanterns, chandeliers; gas, coal oil, or other lighting fixtures, including electric light fixtures, or metal parts thereof; lava or other tips, burners, collars, galleries, shades and shade holders	20 p.c.	27½ p.c.	30 p.c.
436	Gas meters and finished parts thereof	22½ p.c.	30 p.c.	35 p.c.
437	Safes, doors for safes and vaults; scales, balances, weighing beams, and strength testing machines of all kinds	20 p.c.	27½ p.c.	30 p.c.
438	Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds	22½ p.c.	30 p.c.	35 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
439	Fire engines and fire extinguishing machines, including sprinklers for fire protection	22½ p.c.	30 p.c.	35 p.c.
440	Sewing machines and parts thereof..	20 p.c.	27½ p.c.	30 p.c.
441	Typecasting and typesetting machines and parts thereof, adapted for use in printing offices.....	12½ p.c.	17½ p.c.	20 p.c.
441*a*	Typewriters.....	17½ p.c.	22½ p.c.	25 p.c.
442	Printing presses, lithographic presses, and type making accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing, or cutting paper or cardboard when for use exclusively by printers, bookbinders and by manufacturers of articles made from paper or cardboard—including parts thereof composed wholly or in part of iron, steel, brass or wood.....	5 p.c.	10 p.c.	10 p.c.
443	Newspaper printing presses, of not less value by retail than fifteen hundred dollars each of a class or kind not made in Canada.....	Free.	Free.	Free.
444	Mould boards or shares, or plough plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured	Free.	Free.	Free.
445	Mowing machines, harvesters, self binding or without binders, binding attachments, reapers and complete parts thereof, not including shafting.	12½ p.c.	17½ p.c.	17½ p.c.
446	Cultivators, ploughs, harrows, horse-rakes, seed drills, manure spreaders, weeders and windmills and complete parts thereof, not including shafting	12½ p.c.	17½ p.c.	20 p.c.
447	Portable engines with boilers, in combination, horsepowers and traction engines, for farm purposes; windstackers, and threshing machine separators, including baggers, weighers and self-feeders therefor, and finished parts thereof for repairs	15 p.c.	17½ p.c.	20 p.c.
448	Hay loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road or field rollers, post hole diggers, snaths; and other agricultural implements, n.o.p.	15 p.c.	22½ p.c.	25 p.c.
449	Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, n.o.p., and pronged forks	15 p.c.	20 p.c.	22½ p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
450	Shovels and spades of iron or steel, n.o.p.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers.....	20 p.c.	30 p.c.	32½ p.c.
451	Stoves of all kinds, for coal, wood, oil, spirits or gas.....	15 p.c.	22½ p.c.	25 p.c.
451*a*	Stove urns of metal, and dovetails, chaplets and hinge tubes of tin for use in the manufacture of stoves..	5 p.c.	7½ p.c.	10 p.c.
452	Belt pulleys of all kinds for power transmission	15 p.c.	25 p.c.	27½ p.c.
453	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n.o.p.; boilers, n.o.p.; and all machinery composed wholly or in part of iron or steel, n.o.p.; and iron and steel castings, and iron or steel integral parts of all machinery specified in this item.	15 p.c.	25 p.c.	27½ p.c.
454	Manufactures, articles or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n.o.p.	20 p.c.	27½ p.c.	30 p.c.
455	Anchors for vessels	Free.	Free.	Free.
456	Ingot moulds; glass moulds of metal.	5 p.c.	7½ p.c.	10 p.c.
457	Iron sand or globules or iron shot, and dry putty, adapted for polishing glass or granite, or for sawing stone	Free.	Free.	Free.
458	Locomotive and car wheel tires of steel, in the rough.....	Free.	Free.	Free.
459	Steel bowls for cream separators, and cream separators	Free.	Free.	Free.
460	Sundry articles of metal as follows, when for use exclusively in mining or metallurgical operations, viz.:—Diamond drills, not including the motive power; coal cutting machines, except percussion coal cutters; coal heading machines; coal augers; rotary coal drills; core drills; miners' safety lamps and parts thereof, also accessories for cleaning, filling and testing such lamps; electric or magnetic machines for separating or concentrating iron ores; furnaces for the smelting of copper, zinc and nickel ores; converting apparatus for metallurgical processes in metals; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam safes; automatic ore samplers; automatic feeders; re-			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	torts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; blast furnace blowing engines; wrought iron tubing, butt or lap welded, threaded or coupled or not, over four inches in diameter; and integral parts of all machinery mentioned in this item.....	Free.	Free.	Free.
461	Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators, and machinery of floating dredges, when for use exclusively in alluvial gold mining	Free.	Free.	Free.
461*a*	Iron or steel pipe not butt or lap welded, and wirebound wooden pipe, not less than thirty inches internal diameter, when for use exclusively in alluvial gold mining....	5 p.c.	7½ p.c.	10 p.c.
462	Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation or refining of metals; rotary kilns, revolving roasters and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag trucks and slag pots of a class or kind not made in Canada.....	Free.	Free.	Free.
462*a*	Briquette-making machines....	Free.	Free.	Free.
463	Machinery of every kind and structural iron and steel, when imported under regulations prescribed by the Minister of Customs, for use in the construction and equipment of factories for the manufacture of sugar from beet root.....	Free.	Free.	Free.
464	The following articles and materials, under regulations prescribed by the Minister of Customs, viz.:—			
	(*a*) All tools and machinery not manufactured in Canada up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada.....	Free.	Free.	Free.
	(*b*) All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada.....	Free.	Free.	Free.
465	The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons for the Government of			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff
	Canada or for export, under regulations prescribed by the Minister of Customs, viz. :—Iron or steel tubes over sixteen inches in diameter ; flanged and dished steel heads made from boiler plate, over five feet in diameter ; hardened steel balls, not less than three inches in diameter ; acetylene gas lanterns and parts thereof ; and tobin bronze in bars or rods.....	Free.	Free.	Free.
466	Surgical and dental instruments of metal ; surgical needles ; X-ray apparatus and parts thereof ; surgical operating tables for use in hospitals; and microscopes valued at not less than $50 each by retail.....	Free.	Free.	Free.
467	Machinery, of a class or kind not made in Canada, and parts thereof, for the manufacture of twine, cordage, or linen, or for the preparation of flax fibre.....	Free.	Free.	Free.
468	Machinery, of a class or kind not made in Canada, and parts thereof, specially adapted for carding, spinning, weaving, braiding, or knitting fibrous materials, when imported by manufacturers for such purposes.....	10 p.c.	10 p.c.	10 p.c.
469	Well-drilling machinery and apparatus of a class or kind not made in Canada, for drilling for water, natural gas and oil, and for prospecting for minerals, not to include motive power.....	Free.	Free.	Free.
470	Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain, for wooden, iron, steel or composite ships and vessels ; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
471	Rolled round wire rods in the coil, of iron or steel, not over three-eights of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories.....	Free.	Free.	Free.
472	Materials which enter into the construction and form part of cream separators, when imported by manufacturers of cream separators to be used in their own factories for the manufacture of cream separators.....	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
473	Rolled steel for saws and for straw cutters, not tempered or ground nor further manufactured than cut to shape, without indented edges.....	Free.	Free.	Free.
474	Steel springs for the manufacture of surgical trusses, when imported by manufacturers of surgical trusses for use exclusively in the manufacture thereof in their own factories.....	Free.	Free.	Free.
475	Crucible sheet steel, eleven to sixteen gauge, two and one-half to eighteen inches wide for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
476	Steel of number twenty gauge and thinner, but not thinner than number thirty gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
477	Steel of number twelve gauge and thinner, but not thinner than number thirty gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by manufactures of such articles, for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
478	Steel of numbers twenty-four and seventeen gauge, in sheets sixty-three inches long, and from eighteen inches to thirty-two inches wide, when imported by the manufacturers of tubular bow sockets for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
479	Flat steel wire, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories.	Free.	Free.	Free.
480	Steel strips and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing, for use exclusively in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel.....	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
481	Steel wire, Bessemer soft drawn spring, of numbers ten, twelve and thirteen gauge, respectively, and homo steel spring wire of numbers eleven and twelve gauge, respectively, when imported by manufacturers of wire mattresses, to be used exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
482	Wire, of brass, zinc, iron or steel, screwed or twisted, or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factories.....	Free.	Free.	Free.
483	Stereotypes, electrotypes and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid..	Free.	Free.	Free.
484	Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories.	Free.	Free.	Free.
485	Brass caps, adapted for use in the manufacture of electric batteries..	Free.	Free.	Free.
486	Iron tubing, lacquered or brass covered, not over two inches in diameter, and brass trimmings, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
486*a*	Iron tubing, lacquered or brass covered, not over two inches in diameter, and brass cased rods and brass trimmings, when imported by manufacturers of carriage rails for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
487	Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
488	Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colours.....	Free.	Free.	Free.
489	Platinum crucibles.....	Free.	Free.	Free.
490	Platinum retorts, pans, condensers, tubing and pipe, and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories.....	Free.	Free.	Free.
491	Steel balls, adapted for use on bearings of machinery and vehicles.....	Free.	7½ p.c.	10 p.c.
492	Steel wool.....	5 p.c.	7½ p.c.	10 p.c.

GROUP 9.

Wood and manufactures thereof.

493	Corkwood, or cork bark, unmanufactured..	Free.	Free.	Free.
494	Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork.....	15 p.c.	17½ p.c.	20 p.c.
495	Corks manufactured from corkwood, over three-fourths of an inch in diameter measured at the larger end..... .....per pound.	4 cents.	5 cents.	5 cents.
496	Corks, manufactured from corkwood, three-fourths of an inch and less in diameter measured at the larger end.. ....per pound.	6 cents.	8 cents.	8 cents.
497	Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades...	Free.	Free.	Free.
498	Cane, reed or rattan, not further manufactured than split, n.o.p.....	7½ p.c.	10 p.c.	10 p.c.
499	Saw dust of wood, of all kinds.....	Free.	Free.	Free.
500	Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n.o.p.; firewood, hop poles, fence posts and railway ties.	Free.	Free.	Free.
500*a*	Heading and stave bolts, and staves in the rough, of poplar.....	15 p.c.	17½ p.c.	20 p.c.
501	D shovel handles, wholly of wood....	10 p.c.	12½ p.c.	15 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
502	Mexican saddle trees and stirrups of wood, treenails ; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only ; felloes of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed ; shingles of wood ; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese.....	Free.	Free.	Free.
503	Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not.....	Free.	Free.	Free.
504	Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured	Free.	Free.	Free.
505	Sawn boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved	17½ p.c.	22½ p.c.	25 p.c.
506	Manufactures of wood, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
507	Veneers of wood, n.o.p., not over three thirty-seconds of an inch in thickness	10 p.c.	12½ p.c.	15 p.c.
507*a*	Veneers of oak, rosewood, mahogany, Spanish cedar and walnut, not over three thirty-seconds of an inch in thickness	5 p.c.	7½ p.c.	7½ p.c.
508	Mouldings of wood, plain, gilded or otherwise further manufactured	17½ p.c.	22½ p.c.	25 p.c.
509	Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
510	Churns, n.o.p., brooms, whisks, washboards, pounders and rolling pins..	15 p.c.	17½ p.c.	20 p.c.
511	Fishing rods, walking sticks and walking canes, of all kinds.....	20 p.c.	27½ p.c.	30 p.c.
512	Picture frames and photograph frames, of any material.....	20 p.c.	27½ p.c.	30 p.c.
513	Umbrella, parasol and sunshade sticks or handles, n.o.p.....	15 p.c.	17½ p.c.	20 p.c.
514	Coffins and caskets, and metal parts thereof	17½ p.c.	22½ p.c.	25 p.c.
515	Show cases, of all kinds, and metal parts thereof	22½ p.c.	30 p.c.	35 p.c.
516	Blinds of wood, metal or other material, not textile or paper	20 p.c.	27½ p.c.	30 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
517	Window shade or blind rollers.....	22½ p.c.	30 p.c.	35 p.c.
518	Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue racks, and cue-tips.....	22½ p.c.	30 p.c.	35 p.c.
519	House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattrasses; curtain stretchers, furniture springs and carpet sweepers..	20 p.c.	27½ p.c	30 p.c.

GROUP 10.

Cotton, Flax, Hemp, Jute and other Fibres, and Silk, Wool, and Manufactures thereof.

520	Batts, batting and sheet wadding of wool, cotton or other fibre, cotton warps and cotton yarns, dyed or not, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
521	Grey cotton fabrics and fabrics of flax, unbleached, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
522	White cotton fabrics, and fabrics of flax, bleached, n.o.p.; tailors' hollands of linen and towelling of linen or cotton in the web, coloured or not.....	17½ p.c.	22½ p.c.	25 p.c.
523	Fabrics of cotton or flax, printed, dyed or coloured, n.o.p.....	25 p.c.	30 p.c.	32½ p.c.
524	Cotton duck, grey or white, weighing over eight ounces per square yard.	15 p.c.	17½ p.c.	20 p.c.
524*a*	Seamless cotton or linen duck, in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe.....	Free.	Free.	Free.
525	Stair linen, diaper, doylies, tray cloths, sheets, quilts, counterpanes, towels and pillow cases, of cotton or linen; uncoloured damask of linen or cotton in the piece, including uncoloured table cloths or napkins of linen or cotton.....	20 p.c.	27½ p.c	30 p.c.
526	White and cream coloured lace and embroideries, of cotton or linen...	12½ p.c.	17½ p.c.	20 p.c.
527	Jeans, sateens and coutils, when imported by manufacturers of corsets and dress stays, for use exclusively in the manufacture of such articles in their own factories.....	12½ p.c.	17½ p.c.	20 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
528	Webbing, non-elastic, when imported by manufacturers of suspenders for use exclusively in the manufacture of such articles in their own factories	12½ p.c.	17½ p.c.	20 p.c.
529	Prunella cloth of wool	Free.	Free.	Free.
530	Bolting cloth, not made up	Free.	Free.	Free.
531	Cloth such as is used for covering the outside of books, when imported for use exclusively in binding books, under regulations by the Minister of Customs	Free.	Free.	Free.
532	Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns, number forty and finer	Free.	Free.	Free.
533	Waste or shoddy from cotton, woollen or other fabrics or from yarn or thread, machined, garnetted or prepared for use	7½ p.c.	10 p.c.	12½ p.c.
534	Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for use exclusively in the manufacture of such articles in their own factories	Free.	Free.	Free.
535	Cotton sewing thread in hanks	10 p.c.	12½ p.c.	15 p.c.
536	Cotton or linen thread, n.o.p.; crochet and knitting cotton	17½ p.c.	22½ p.c.	25 p.c.
537	Manufactures of cotton, hemp or flax, or of which cotton, hemp or flax is the component material of chief value, n.o.p	25 p.c.	30 p.c.	35 p.c.
538	Manufactures of jute, n.o.p	15 p.c.	22½ p.c.	25 p.c.
539	Fibre, Mexican, natural, and tampico or Istle and vegetable fibres; fibrilla, flax fibre and flax tow; grass, manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not coloured or otherwise manufactured; moss, Iceland, and other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only; and kelp	Free.	Free.	Free.
540	Hemp, dressed or undressed	Free.	Free.	Free.
541	Oakum of jute or hemp	Free.	Free.	Free.
542	Jute or hemp yarn, plain, dyed or coloured	Free.	Free.	Free.
543	Linen yarn for the manufacture of towels and damask, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
544	Binder twine or twine for harvest binders.....	Free.	Free.	Free.
544*a*	Articles which enter into the cost of the manufacture of binder twine or twine for harvest binders, when imported for such use exclusively by manufacturers who manufacture such twine only.....	Free.	Free.	Free.
545	Jute and jute butts; jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered, nor finished in any way; and jute canvas, uncoloured.....	Free.	Free.	Free.
546	Jute cloth, uncoloured, not further finished than cropped, bleached, mangled or calendered.....	7½ p.c.	10 p.c.	10 p.c.
547	Sail twine and canvas, of hemp or flax, when to be used for boats' and ships' sails.....	5 p.c.	5 p.c.	5 p.c.
548	Twine and cordage of all kinds, n.o.p.	20 p.c.	22½ p.c.	25 p.c.
549	Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
550	Sails for boats and ships.....	15 p.c.	22½ p.c.	25 p.c.
551	Horse clothing of jute, shaped or otherwise manufactured.....	20 p.c.	27½ p.c.	30 p.c.
552	Bags or sacks of hemp, linen or jute, and cotton seamless bags.....	15 p.c.	17½ p.c.	20 p.c.
553	Lamp wicks.....	17½ p.c.	22½ p.c.	25 p.c.
554	Wool and the hair of the camel, alpaca, goat, and other like animals, not further prepared than washed, n.o.p.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n.o.p.....	Free.	Free.	Free.
555	Wool, viz.:—Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada, per pound.	2 cents	2½ cents.	3 cents.
556	Worsted tops made from such wools as are mentioned in the next preceding item.....	10 p.c.	12½ p.c.	15 p.c.
557	Yarns, woollen and worsted, n.o.p...	20 p.c.	27½ p.c.	30 p.c.
558	Yarns, composed wholly or in part of wool, worsted, the hair of the goat, or like animal, n.o.p., costing thirty cents per pound or over, when imported on the cop, cone or tube, or in the hank, by manufacturers of woollen goods for use exclusively in their own factories.....	12½ p.c.	17½ p.c.	20 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
559	Wool or worsted yarns, when genapped, dyed or finished and imported by manufacturers of braids, cords, tassels, buttons and fringes for use exclusively in the manufacture of such articles in their own factories....	Free.	Free.	Free.
560	Yarns spun from the hair of the alpaca, and mohair yarn.....	Free.	Free.	Free.
561	Lastings, mohair cloth, or other manufactures of cloth, woven or made in pattern of such size, shape or form, or cut in such manner as to be fit only for covering buttons, when imported by manufacturers of buttons for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
562	Oiled silk, and oiled cloth, and tape or other textile, india-rubbered, flocked or coated, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
563	Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs.	15 p.c.	22½ p.c.	25 p.c.
564	Felt, pressed, of all kinds, not filled or covered by or with any woven fabric.....	15 p.c.	22½ p.c.	25 p.c.
565	Blankets, composed wholly of pure wool.....	22½ p.c.	30 p.c.	35 p.c.
566	Flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as lustres, mohair, alpaca and Italian linings..	22½ p.c.	30 p.c.	35 p.c.
567	Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n.o.p.....	30 p.c.	35 p.c.	35 p.c.
568	Undershirts, drawers and knitted goods, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
568*a*	Socks and stockings of all kinds....	25 p.c.	32½ p.c.	35 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
569	Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture of such articles in their own factories.....	10 p.c.	12½ p.c.	15 p.c.
570	Mats, door or carriage, other than metal, n.o.p.....	25 p.c.	30 p.c.	35 p.c.
571	Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute; carpet linings and stair pads.....	17½ p.c.	22½ p.c.	25 p.c.
572	Turkish or imitation Turkish or other floor rugs or carpets; and carpets, n.o.p.....	25 p.c.	30 p.c.	35 p.c.
573	Enamelled carriage, floor, shelf, and table oilcloth, linoleum, and cork matting or carpets.....	25 p.c.	32½ p.c.	35 p.c.
573*a*	Church vestments of any material....	12½ p.c.	17½ p.c.	20 p.c.
574	White cotton bobinet, plain, in the web.....	15 p.c.	22½ p.c.	25 p.c.
575	Embroideries, n.o.p,; lace, n.o.p.; braids, n.o.p.; fringes, n.o.p.; cords; elastic, round or flat; garter elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nets and nettings of cotton, linen, silk or other material, n.o.p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n.o.p.	25 p.c.	32½ p.c.	35 p.c.
576	Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way; silk cocoons and silk waste	Free.	Free.	Free.
577	Silk in the gum or spun, when imported by manufacturers of silk underwear or of woven labels, for use exclusively in the manufacture of such articles in their own factories..	Free.	Free.	Free.
578	Spun silk not coloured, n.o.p.; silk in the gum not more advanced than singles; tram or thrown organzine, not coloured	10 p.c.	12½ p.c.	15 p.c.
579	Sewing and embroidery silk; silk twist, and silk floss	17½ p.c.	22½ p.c.	25 p.c.
580	Black mourning crapes.....	12½ p.c.	17½ p.c.	20 p.c.
581	Velvets, velveteens, silk velvets, plush and silk fabrics.....	17½ p.c.	27½ p.c.	30 p.c.
582	Ribbons of all kinds and materials....	22½ p.c.	32½ p.c.	35 p.c.
583	Manufactures of silk or of which silk is the component part of chief value, n.o.p.	30 p.c.	35 p.c.	37½ p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	GROUP 11.			
	Miscellaneous.			
584	Asphalt or asphaltum, solid; bone pitch, crude only; and resin or rosin in packages of not less than one hundred pounds	Free.	Free.	Free.
585	Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than fifteen gallons	Free.	Free.	Free.
586	Coal, anthracite; anthracite coal dust; coke	Free.	Free.	Free.
587	Bituminous slack coal, such as will pass through a three-quarter inch screen, subject to regulations prescribed by the Minister of Customs ..... per ton	10 cents.	12 cents.	14 cents.
588	Coal, bituminous, round and run of mine, and coal, n.o.p.....per ton	35 cents.	45 cents.	53 cents.
589	Ships and other vessels built in any foreign country, if British registered since September 1, 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the Coasting Trade of Canada).....	.....	25 p.c.	25 p.c.
590	Vessels, dredges, scows, yachts, boats and other water-borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n.o.p.:—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada	15 p.c.	25 p.c.	25 p.c.
	Provided that regulations may be prescribed by the Minister of Customs for exemption from further duty after the duty specified in this item is once paid			
591	Freight wagons, farm wagons, drays and sleighs, and complete parts thereof	17½ p.c.	22½ p.c.	25 p.c.
592	Buggies, carriages, pleasure carts and vehicles, n.o.p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item.....	22½ p.c.	30 p.c.	35 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	Provided that for duty purposes the minimum value of an open buggy shall be forty dollars, and the minimum value of a covered buggy shall be fifty dollars.			
593	Railway cars or other cars, wheelbarrows, trucks, road or railway scrapers and hand carts.....	20 p.c.	27½ p.c.	30 p.c.
594	Bicycles and tricycles, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
595	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs.....	.....	Free.	Free.
596	Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
597	Pianofortes, organs and musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramaphones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players....	20 p.c.	27½ p.c.	30 p.c.
598	Brass band instruments; parts of pianofortes and parts of organs; and bagpipes.....	15 p.c.	22½ p.c.	25 p.c.
599	Hides and skins, raw, whether dry, salted or pickled; and raw pelts....	Free.	Free.	Free.
600	Fur tails, in the raw state.....	Free.	Free.	Free.
601	Fur skins of all kinds, not dressed in any manner.....	Free.	Free.	Free.
602	Astrakan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed.....	Free.	Free.	Free.
603	Fur skins, wholly or partially dressed, n.o.p.....	10 p.c.	15 p.c.	15 p.c.
604	Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, n.o.p.; harness leather, and chamois skin.....	12½ p.c.	15 p.c.	17½ p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
605	Skins for morocco leather, tanned but not further manufactured; belting leather, of all kinds ; tanners' scrap leather; leather not further finished than tanned, and skins, n.o.p.....	10 p.c.	12½ p.c.	15 p.c.
606	Sole leather.....	12½ p.c.	15 p.c.	17½ p.c.
607	Glove leathers, tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves.	5 p.c.	7½ p.c.	10 p.c.
608	Japanned, patent or enamelled leather; morocco leather and leathers in imitation of morocco leather.....	15 p.c.	22½ p.c.	25 p.c.
609	Belting, of leather.....	15 p.c.	20 p.c.	22½ p.c.
610	Belting, n.o.p.....	20 p.c.	25 p.c.	27½ p.c.
611	Boots and shoes, pegged or wire fastened, with unstitched soles close edged.....	17½ p.c.	22½ p.c.	25 p.c.
611*a*	Boots, shoes, slippers and insoles of any material, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
612	Harness and saddlery, including horse boots.....	20 p.c.	27½ p.c.	30 p.c.
613	Manufactures of raw hide, and all manufactures of leather, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
614	Leather-board, leatheroid, and manufactures thereof, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
615	Whips of all kinds, including thongs and lashes.....	20 p.c.	27½ p.c.	30 p.c.
616	Rubber and gutta percha, crude caoutchouc or india-rubber, unmanufactured; powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute.....	Free.	Free.	Free.
617	India-rubber boots and shoes.....	15 p.c.	22½ p.c.	25 p.c.
618	Rubber cement and all manufactures of india-rubber and gutta percha, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.
619	India-rubber clothing and clothing made waterproof with india-rubber; rubber or gutta percha hose, and cotton or linen hose lined with rubber; rubber mats or matting and rubber packing..	22½ p.c.	30 p.c.	35 p.c.
620	Webbing, elastic, over one inch wide.	12½ p.c.	17½ p.c.	20 p.c.
621	Window shade cloth in the piece; window shades, cut to size or hemmed or mounted on rollers, n.o.p.	22½ p.c.	30 p.c.	35 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	20 p.c.	27½ p.c.	30 p.c.
623	Musical instruments cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof	22½ p.c.	30 p.c.	35 p.c.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds ; statues and statuettes of any material	20 p.c.	27½ p.c.	30 p.c.
625	Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.	20 p.c.	27½ p.c.	30 p.c.
626	Hats, caps, hoods and bonnets, n.o.p.; hat and bonnet crowns and hat, cap and bonnet shapes	22½ p.c.	30 p.c.	35 p.c.
627	Gloves and mitts, of all kinds	22½ p.c.	30 p.c.	35 p.c.
628	Braces or suspenders, and finished parts thereof	22½ p.c.	30 p.c.	35 p.c.
629	Umbrellas, parasols and sunshades of all kinds and materials	22½ p.c.	30 p.c.	35 p.c.
630	Boot, shoe, shirt and stay laces of any material	20 p.c.	27½ p.c.	30 p.c.
631	Collars and cuffs, of cotton, linen, xylonite, xyolite or celluloid	25 p.c.	35 p.c.	37½ p.c.
632	Quills in their natural state or unplumed	Free.	Free.	Free.
633	Feathers, in their natural state	10 p.c.	12½ p.c.	15 p.c.
634	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats	20 p.c.	27½ p.c.	30 p.c.
635	Whalebone, unmanufactured	Free.	Free.	Free.
636	Featherbone, plain or covered, in coils.	12½ p.c.	17½ p.c.	20 p.c.
637	Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan and horn, covered	22½ p.c.	30 p.c.	35 p.c.
638	Buckram, adapted for the manufacture of hat and bonnet shapes	Free.	Free.	Free.
638*a*	Hatters' plush of silk or cotton ; hatters' bands (not cords), bindings and hat sweats ; hatters' tips and sides when cut to shape; and cashmere when cut to shape for under brims and hat covers. All the articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
639	Unfinished hoods, composed of "Leghorn," "Manila," palm leaf, grass, willow or chip, not bleached or blocked	Free.	Free.	Free.
640	Palm leaf, unmanufactured	Free.	Free.	Free.
641	Braids or plaits, of chip, palm leaf, manila, willow, osier, rattan, straw, tuscan or grass, suitable for making or ornamenting hats	Free.	Free.	Free.
642	Hatters' furs, not on the skin	Free.	Free.	Free.
643	Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured; and horse hair not further manufactured than simply cleaned and dipped or dyed	Free.	Free.	Free.
644	Hair, curled or dyed, n.o.p.	12½ p.c.	17½ p.c.	20 p.c.
645	Hair cloth of all kinds	20 p.c.	27½ p.c.	30 p.c.
646	Manufactures of hair, n.o.p., regalia, badges and belts of all kinds, n.o.p., except silk belts	22½ p.c.	30 p.c.	35 p.c.
647	Jewellery of any material, for the adornment of the person, n.o.p.	22½ p.c.	30 p.c.	35 p.c.
648	Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted	7½ p.c.	10 p.c.	10 p.c.
648*a*	Diamonds, unset	Free.	Free.	Free.
649	Shoe buttons, n.o.p.	17½ p.c.	22½ p.c.	25 p.c.
650	Metal parts adapted for the manufacture of covered buttons	12½ p.c.	17½ p.c.	20 p.c.
650*a*	Button blanks of animal shell, in the rough	7½ p.c.	10 p.c.	10 p.c.
651	Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons	22½ p.c.	30 p.c.	35 p.c.
652	Combs for dress and toilet, including mane combs, of all kinds	22½ p.c.	32½ p.c.	35 p.c.
653	Brushes of all kinds	17½ p.c.	25 p.c.	27½ p.c.
654	Bristles, broom corn, and hair brush pads	Free.	Free.	Free.
655	Lead pencils, pens, penholders and rulers of all kinds	15 p.c.	25 p.c.	27½ p.c.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches	22½ p.c.	32½ p.c.	35 p.c.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
657	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n. o.p., cyclometers and pedometers, and tape lines of any material.....	17½ p.c.	22½ p.c.	25 p.c.
658	Frames not more than ten inches in width, clasps and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules	12½ p.c.	17½ p.c.	20 p.c.
659	Photographic dry plates	20 p.c.	27½ p.c.	30 p.c.
660	Clothes wringers for domestic use, and parts thereof.....	22½ p.c.	30 p.c.	35 p.c.
661	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper	20 p.c.	27½ p.c.	30 p.c.
662	Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures..	Free.	Free.	Free.
663	Fertilizers, compounded or manufactured, n.o.p.....	5 p.c.	7½ p.c.	10 p.c.
664	Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories..	Free.	Free.	Free.
665	Torpedoes, fire-crackers and fireworks of all kinds	17½ p.c.	22½ p.c.	25 p.c.
665*a*	Fuse, not metallic	12½ p.c.	17½ p.c.	20 p.c.
666	Nitro-glycerine, giant powder, nitro and other explosives, n.o.p..... per pound.	1¾ cents.	2¼ cents.	2½ cents.
667	Blasting and mining powder..... per pound.	1⅓ cents.	1¾ cents.	2 cents.
668	Cannon, musket, rifle, gun and sporting powder and cannister powder ..... per pound.	2 cents.	2¾ cents.	3 cents.
669	Emery, in bulk, crushed or ground....	Free.	Free.	Free.
670	Emery wheels, carborundum wheels, and manufactures of emery or of carborundum...	17½ p.c.	22½ p.c.	25 p.c.
671	Metal glove fasteners, papier mache shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners and sewing machine attachments	Free.	Free.	Free.
672	Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively in the manufacture of such articles in their own factories	Free.	Free.	Free.
673	Reeds, square or round, and rawhide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories	Free.	Free.	Free.
674	Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured	Free.	Free.	Free.
675	Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass capstan screws, brass flange-plates and screws, brass flanges, brass whitened spring wire, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buck-skin, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories	Free.	Free.	Free.
676	Metallic tubes, glass caps, shells, containers and capillary tubes, rubber bulbs, boxes and corks, when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
*677	Buddles, vanners and slime tables, adapted for use in gold mining.....	Free.	Free.	Free.
678	Meerschaum, crude or raw.....	Free.	Free.	Free.
679	Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude.....	Free.	Free.	Free.
680	Fossils, shells, tortoise and mother-of-pearl, and other shells unmanufactured.....	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
681	Junk, old; rags of cotton, jute, hemp and wool; paper waste clippings, and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet.....	Free.	Free.	Free.
682	Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2.0; bank, cod, pollack and mackrel fish lines; and mackrel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not,—in variety of sizes and threads,—including gilling thread in balls, and head ropes for fishing nets; manila rope, not exceeding one and one-half inches in circumference, for holding traps in lobster fishery; barked marline, and net norsels of cotton, hemp or flax; and fishing nets or seines, when used exclusively for the fisheries, not to include hooks, lines or nets commonly used for sportsmen's purposes.....	Free.	Free.	Free.
683	Fillets of cotton and rubber not exceeding seven inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories.....	Free.	Free.	Free.
684	Rubber thread, not covered.....	Free.	Free.	Free.
685	Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.....	Free.	Free.	Free.
686	Goldbeaters' moulds and goldbeaters' skins.....	Free.	Free.	Free.
687	Cat-gut or worm gut, unmanufactured, adapted for the manufacture of whip or other cord, or of ligatures.....	Free.	Free.	Free.
688	Artificial limbs, and parts thereof; artificial teeth, not mounted.....	Free.	Free.	Free.
689	Life-boats and life saving apparatus specially imported by societies to encourage the saving of human life.	Free.	Free.	Free.
690	Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.....	Free.	Free.	Free.
690*a*	Casual donations from abroad sent by friends, and not being advertising matter, tobacco, articles containing spirits or merchandise for sale—			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	when the duty otherwise payable thereon does not exceed fifty cents in any one case, under regulations by the Minister of Customs.....	Free.	Free.	Free.
691	Communion sets of metal, glass or wood.....	Free.	Free.	Free.
692	Coins, cabinets of; collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usual merchantable commodities), won in *bona fide* competitions.....	Free.	Free.	Free.
693	Collections of antiquities, when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions.....	Free.	Free.	Free.
694	Models of inventions and of other improvements in the arts,—but no article shall be deemed a model which can be fitted for use.....	Free.	Free.	Free.
695	Paintings in oil or water colours and pastels, valued at less than twenty dollars each.....	15 p.c.	22½ p.c.	25 p.c.
695*a*	Paintings in oil or water colours and pastels, valued at not less than twenty dollars each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister of Customs.....	Free.	Free.	Free.
696	Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, etchings, lithographic prints or charts. All articles in this item, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
697	Globes, geographical, topographical and astronomical.....	Free.	Free.	Free.

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
698	Typewriters, type, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole proprety of the governing bodies of the said schools and not of private individuals.....	Free.	Free.	Free.
699	Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens, models and and wall diagrams for illustration of natural history for universities, schools and public museums.....	Free.	Free.	Free.
700	Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association	Free.	Free.	Free.
	Provided a bond shall be first given in accordance with regulations prescribed by the Minister of Customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.			
701	Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister of Customs....	Free.	Free.	Free.
702	Carriages for travellers, and carriages laden with merchandise, not to include circus troupes or hawkers, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
703	Travellers' baggage, under regulations prescribed by the Minister of Customs	Free.	Free.	Free.
704	Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest	Free.	Free.	Free.
705	Settlers' effects, viz.:—Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	sewing machines, typewriters, bicycles, carts, wagons and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, or for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs	Free.	Free.	Free.
	Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.			
706	Articles for the personal or official use of Consuls General who are natives or citizens of the country they represent and who are not engaged in any other business or profession...	Free.	Free.	Free.
707	Articles for the use of the Governor General	Free.	Free.	Free.
708	Arms, military stores, munitions of war, and other articles the property of the Imperial government, and to remain the property of such government; articles consigned direct to officers and men of His Majesty's Imperial navy, for their own personal use or consumption, on board their own ships	Free.	Free.	Free.
709	Articles and other goods, the growth, produce or manufacture of Canada, returned to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quick-silver flasks, and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada	Free.	Free.	Free.
	Provided that the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the Minister of Customs;			
	Provided also that any article or goods described in this paragraph, upon which an allowance			

SCHEDULE A—*Continued.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	of drawback has been made, shall not be admitted to entry except upon payment of duties equal to the drawback allowed; Provided further that any of such goods or articles manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.			
710	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:—			
	(*a*) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.	Free.	Free.	Free.
	(*b*) Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain	15 p.c.	20 p.c.	20 p.c.
	(*c*) Provided that usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry ;			
	(*d*) Provided further that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item ;			
	(*e*) Provided further that usual coverings designed for use other than in the bona fide transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.			
	(*f*) Provided also that the term coverings in this paragraph shall include packing boxes,			

SCHEDULE A—*Concluded.*

Tariff Items.		British Preferential Tariff.	Intermediate Tariff.	General Tariff.
	crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.			
711	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited	15 p.c.	17½ p.c.	20 p.c.
	Provided that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as 'n.o.p.', in any preceding tariff item.			
	Provided further that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such 'component material of chief value' being that component material which shall exceed in value any other single component material in its condition as found in the article.			

SCHEDULE B.

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Item No.	Goods.	When Subject to Drawback.	Portion of duty (not including special duty or dumping duty) payable as Drawback.
1001	Oil, fuel, and other articles not machinery	When entering into the cost of binder twine manufactured in Canada	99 per cent.
1002	Rolled iron, rolled steel and pig iron	When used in the manufacture of mowing machines, reapers, harvesters, binders and attachments for binders	99 "
1003	Hemp bleaching compound and ingredients thereof	When used in the manufacture of rope	99 "
1004	Cotton seed oil	When used in the manufacture of liquid annatto	99 "
1005	Steel under one-half inch in diameter or under one-half inch square	When used in the manufacture of locks and knobs	99 "
1006	Steel cut to shape	When used in the manufacture of spoons	99 "
1007	Flat spring steel, steel billets and steel axle bars	When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles	99 "
1008	Spiral spring steel	When used in the manufacture of railway spiral springs	99 "
1009	Steel	When used in the manufacture of cutlery, files, augers, anger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, hay or straw knives, agricultural forks, hand rakes, skates, stove trimmings, bicycle chain and windmills	99 "
1010	Cloths, of wool, cotton, silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard, not rubbered or made waterproof	When used in the manufacture of mackintosh clothing	50 "
1011	Botany yarn, single, numbers thirty and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgium systems, in white only, not doubled or twisted	When used in the manufacture of socks and stockings and Jersey cloth	99 "
1012	Hat and cap linings	When used in the manufacture of hats and caps	99 "
1013	Fabrics of silk and satin, embroidered or embossed chiffon, casket gimps and fringes	When used in the manufacture of burial caskets and burial robes	65

SCHEDULE B—*Concluded.*

Item No.	Goods.	When Subject to Drawback.	Portion of duty (not including special duty or dumping duty) payable as Drawback.
1014	Glass in sheet and in plate.....	When used in the manufacture of bent plate glass, bent sheet glass and silvered mirror plate.....	50 per cent.
1015	Rolled angles of iron or steel, nine and ten gauge, not over one and one-half inches wide.....	When used in the manufacture of bedsteads	99 "
1016	Stearine and caseine..... ..	When used in the manufacture of leather	99 "
1017	Lap welded tubing of iron or steel, not less than 2½ inches in diameter, threaded and coupled or not, testing one thousand pounds pressure per square inch.... ..	When used in casing water, oil and natural gas wells	99 "
		When used for transmission of natural gas under high pressure from gas wells to points of distribution.	50 "
1018	Machinery imported after 1st July, 1906, and prior to 1st July, 1908, and other articles not machinery	When entering into the cost of tin plate, terne plate, and black sheets of iron and steel, number fourteen gauge or thinner.....	99 "
1019	Bituminous coal.....	When imported by proprietors of smelting works and converted at the works into coke for the smelting of metals from ores. .	99 "
1020	Galvanized wire netting, of a class or kind not made in Canada....	When used in traps for the fisheries.....	99 "

SCHEDULE C.

PROHIBITED GOODS.

1201 Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

1202 Reprints of Canadian copyrighted works, and reprints of British copyrighted works which have been copyrighted in Canada.

1203 Coin, base or counterfeit.

1204 Oleomargarine, butterine or other similar substitutes for butter, and process butter or renovated butter.

1205 Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

1206 Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary ; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

1207 Animals suffering from any contagious disease.

1208 Metallic trading checks in circular form.

1209 Any goods—(*a*) which, if sold, would be forfeited under the provisions of Part VII. of the Criminal Code ; or,

(*b*) manufactured in any foreign state or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom or in Canada, or in any other British country, unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced ;

Provided that for the purposes of this item if there is on any goods a name which is identical with or a colourable imitation of the name of a place in the United Kingdom or in Canada, or in any other British Country, such name, unless it is accompanied by the name of the state or country in which it is situate, shall, unless the Minister decides that the attaching of such name is not calculated to deceive (of which matter the Minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada, or in any other British Country.

1210 Posters and hand-bills depicting scenes of crime or violence.

1211 Stallions and mares of less value than $50 each.

INDEX

TO

THE CUSTOMS TARIFF, 1907

SCHEDULE A

GROUP I.—ANIMALS, AGRICULTURAL PRODUCTS, FISH AND PROVISIONS.

II.—SUGAR, MOLASSES, AND MANUFACTURES THEREOF.

III.—TOBACCO, AND MANUFACTURES THEREOF.

IV.—SPIRITS, WINES AND OTHER BEVERAGES.

V.—PULP, PAPER AND BOOKS.

VI.—CHEMICALS, DRUGS, OILS AND PAINTS.

VII.—EARTHS, EARTHENWARE AND STONEWARE.

VIII.—METALS, AND MANUFACTURES THEREOF.

IX.—WOOD, AND MANUFACTURES THEREOF.

X.—COTTON, FLAX, HEMP, JUTE AND OTHER FIBRES, AND SILK, WOOL, AND MANUFACTURES THEREOF.

XI.—MISCELLANEOUS.

INDEX

Goods.	Number of Tariff Item.
A	
Absinthe	156
Absorbent cotton	236
Acetate amyl	166
Acetate of lead, not ground	488
Acetone	166
Acetylene gas lanterns for gas beacons, &c	465
Acid, acetic and pyroligneous, N.O.P.	213
Acid, acetic and pyroligneous, crude not over 30 per cent acid	214
Acid, boracic	208
hydro-fluo-silicic	208
muriatic	217
nitric and other, N.O.P.	216
oxalic	208
phosphate, not medicinal	218
stearic	215
sulphuric	217
sulphuric, platinum articles for	490
tannic	208
tartaric crystals	208
Acids, mixed	216
Aconite, root	205
Acorn nuts	26
Actions, piano, parts for manufacture of	675
Actions, watch	366
Adhesive felt for vessels	185
Adhesive paste	232
Admiralty charts	177
Advertising matter illustrated, N.O.P.	178
Agate ware, iron or steel	427
Agriculture, books on	172
Agriculture implements, plates cut to shape for	444
Agricultural implements, N.O.P.	448
settlers	705
Air guns and rifles	424
Alabaster ornaments	624
Album insides of paper	177
Albumen, blood	207
egg	207
Albumenized paper for photographers	187
Alcohol, amyl	156
ethyl	156
ethyl, to be denatured	157
methyl	156
methyl, for denaturing purposes	158
wood	156
Alcoholic bitters	156
Alcoholic liquors, N.O.P.	156
perfumes, not more than 4 ounces	160
perfumes, more than 4 ounces	160
Ale in bottles	147
Ale in casks, &c.	146
Alizarin	203
artificial	203
Alkanet root	205
Alligator leather	604
Alluvial gold mining, machinery, &c.	461
Almanacs, advertising	178
Almonds, not shelled	109
Alpaca fabrics to be finished in Canada	563
N.O.P.	566
Alpaca hair or wool not further prepared than washed, N.O.P.	554
Alpaca fabrics	566
Alpaca ready made clothing	567
Alpaca yarn	560
Alum, in bulk only	212
Alum, cake	212
Alumina	211
Alumina, sulphate of	212
Aluminum ingots, blocks, bars, &c.	353
Aluminum, chloride of	211
Aluminum, crude acetate of red liquor, &c.	203
Aluminum hollow-ware	428
Aluminum leaf	361
Aluminum, manufactures of, N.O.P.	354
Aluminum tubing	353
Amalgam safes & cleaners	460
Amber ornaments	624
Amber gum	254
Ambergris	254
Ammonia, aromatic spirits of	161
nitrate of	208
sulphate of	208
Ammoniac, sal	208
Ammunition, N.O.P.	424
Amyl alcohol	156
Amyl acetate	166
Anatomical preparations	699
Anchors	455
Anchovies in oil or otherwise, in tin boxes when weighing over 20 ounces but not over 36 ounces, over 12 ounces but not over 20 ounces, over 8 ounces but not over 12 ounces, 8 ounces or less	120
Angles, iron or steel for vessels	470
Angles, iron or steel, rolled, not less than 35 pounds per yard	379
Angles, iron or steel, rolled, N.O.P.	377
Angostura bitters	156
Aniline dyes, not less than 1 pound	203
Aniline, oil crude	203
Aniline salts	203
Animals for exhibition, &c.	700
Animals for improvement of stock	1
Animals, living N.O.P.	5
Animal manures	662
Animals, skins of (taxidermic)	699
Animal stearine, N.O.P.	13
Anise seed	75

Goods.	Number of Tariff Item.
Anise star seed	75
Annato, liquid or solid	203
Annato seed	74
Annual reports of benevolent or religious associations	174
Anodes, nickel, silver, copper, zinc or gold	358
Anodynes, alcoholic, N.O.P.	159
N.O.P.	220
Anthracite coal	586
dust	586
Antiseptic surgical dressings	236
Anti-corrosive and anti-fouling paints.	247
Antimony salts	208
Antimony, or regulus of, not ground, &c.	330
Antiquities, collections of, for public museums, &c.	693
Apparatus, electric	453
Apparatus for boring and drilling for water	469
Apparel, wearing, British subjects dying abroad	704
Apparel, wearing, settlers	705
Apparel, wearing, wool, worsted, &c.	567
Apples	92
Apples, dried, &c.	93
Apples, pine	90
Apple trees	81
Apricots	97
Arabic gum	254
Araucarias	79
Architecture, books on	172
Argols	208
Arms (Imperial government)	708
Aromatic seeds, viz., anise, anise star, carraway, cardamon, coriander, cumin, fennel and fenugreek	75
Aromatic spirits of ammonia	161
Arrack	156
Arseniate of soda	210
Arsenic, sulphide of	208
Arsenous oxide	208
Art, works of, in bronze	348 (a)
Articles, Canadian, returned	709
of glass to be cut or mounted.	326 (a)
for hat and cap manufacturers	638 (a)
for Consuls General	706
for Governor General	707
for officers and men Imperial Navy	708
for the manufacture of binder twine	544 (a)
for exhibition, &c.	700
made from twine, N.O.P.	549
Artificial flowers, fruits, grains, &c.	634
limbs	688
teeth, not mounted	688
Artotypes	180
Asbestos, not crude, and manufactures of	312
Ash, soda	210
Ashes, pot and pearl	209 (a)
Asphalt or asphaltum	584
Asses for improvement of stock	1
Astrakhan skins, not dyed	602
Astronomical globes	697
Augers, coal	460
Australian gum	254
Automatic feeders	460
Automatic gas buoys, materials for	465
Automatic gas beacons, materials for	465
Automatic ore samplers	460
Automobiles	438
Axes	449
Axle bars, N.O.P., and blanks for railway and other vehicles	392
Axles, iron or steel, railway or other vehicles	392
Axle grease	273
Azalias	79
B	
Babbit metal	341
Bacteriological products	206
Badges	646
Baggage, travellers'	703
Bagatelle tables	518
Bagpipes	598
Bags, carpet and tool	622
chatelaine, frames, &c., for	658
containing cement	291
cotton seamless	552
game	424
hemp, linen or jute	552
paper	193
Bait, fishing, sportman's	422
Baking powder	231
Balls, bagatelle and billiard	518
celluloid moulded, &c.	237
glass	326
steel for gas buoys, &c.	465
steel, for machinery and vehicles	491
Balances	437
Balsams, crude drugs	204
Bamboos, unmanufactured	497
Bamboo reeds for walking sticks, &c.	497
Bananas	90
Band iron or steel, 14 gauge and thinner	384
Band iron or steel 13 gauge and thicker, &c.	378
Band iron or steel over 3½ cents. per lb. N.O.P.	386
Bandages, suspensory	236
Band instruments, brass	598
Bands for rifles (Government)	464
Bank lines	682
Bank notes, unsigned	181
Bar iron or steel, rolled, N.O.P.	378
Bar iron or steel over 3½ cts. per lb. N.O.P.	386
Barbed wire	480
Barberry gum	254
Barilla	210
Barks, crude drugs, N.O.P.	204
Barks, dyeing or tanning	203
Barley, pot, pearl, rolled, roasted or ground	51
Barley, N.O.P.	52
Barrel staves, rough, &c.	502

Goods.	Number of Tariff Item.
Baryta coated paper, &c.	188
Base dampers, piano, parts to manufacture	675
Bases for stereotypes, &c., N.O.P.	433
Bases for stereotypes, &c., for books, &c.	483
Basins, eathenware, &c.	289
Baskets	622
Baths and bath tubs, N.O.P.	289
Batteries, electric	453
brass caps for	485
galvanic	453
Batting and batts, cotton	520
Bayonets	421
Bay rum	160
Beacons, gas, materials for	465
Bead ornaments	624
Beams, iron or steel, for vessels	470
Beams, iron or steel, rolled, not less than 35 pounds per yard	379
Beams, rolled iron or steel, N.O.P.	377
Beams, weighing	437
Bean meal locust	77
Beans, crude drugs, N.O.P.	204
dyeing or tanning, crude ground	203
N.O.P.	47
cocoa, crude	77
seed, from Great Britain	76
canned baked	86
locust	77
tonquin and vanilla	77
Bed-fasts, steel for	477
Bedsteads, tubing for, &c.	486
Beef, fluid, not medicated	8
Beer in bottles	147
in casks	146
Bees	3
Beeswax	15
Beet root sugar machinery, &c.	463
Beet seed	74
Bells, N.O.P.	352
Bells for churches	352 (a)
Belting chain, link	411
leather	605
of leather	609
N.O.P.	610
Belt pulleys	452
Belts, cartridge	424
N.O.P.	646
Bengalines to be finished in Canada	563
Bequest, articles left by	704
Berries, black, goose, rasp and straw	95
blue, straw and rasp, wild	90
cranberries	96
crude drugs, N.O.P.	204
dyeing or tanning	203
Bibles	172
Bichloride of tin	208
Bichromate of potash	209
soda	210
Bicycles	594
settlers'	705
Billets, iron or steel, 60 lb. and over	376
Billets, N.O.P., steel	378
Billiard tables	518
Bills, advertising	178
Bills, of exchange, unsigned	181
Binarseniate of soda	210
Binding attachments	445
Binder twine for harvest binders	544
Binder twine, articles for manufacture of	544 (a)
Bird cages	421
Birds, skins of (taxidermic)	699
Biscuits, not sweetened	65
Biscuits, sweetened	66
Bismuth, metallic, natural	331
Bisulphite of soda	210
Bitters, N.O.P.	220
Bitters, angostura, tafia, &c	156
Bituminous coal, round, &c.	588
slack, &c	587
Blackberries, N.O.P.	95
Blacking, shoe	252
Blades, knife, in the rough	425
Blanc fixe	240
Blankets, pure wool	565
Blanketng for calico printers, &c.	685
Blast furnace blowing engines	460
Blast furnace slag	372
Blasting powder	667
Bleaching, books on	172
Blind, books embossed for, &c.	173
grooved cards for	173
maps and charts for schools of	173
rollers, window	517
Blinds, window, paper	195
wood, &c., not textile or paper	516
Blocks, earthenware or stone for mosaic flooring	285
inverted earthenware	284
Blood albumen	207
dragon's	206
Blooms, crop ends of	374
iron or steel	376
Blouses, ladies' and misses'	574
Blown glass tableware	326
Blowing engines, blast furnace	460
Blowers or iron or steel not made in Canada	462
Blueberries, wild	90
Blue prints	180
Blue, ultramarine	240
vitriol	208
Blueing, laundry	246
Board, felt	192
felt for gun wads	186
Boards, game and bagatelle	518
planed, jointed or grooved, &c.	505
sawn, &c., dressed on one side only	504
sawn or split	503
Boats, life, for societies, &c.	689
Boats	590
sails for	550
Bobbinet, plain white cotton	574
Boilers, N.O.P.	453
iron or steel plates for	380
Boiler tubes, wrought or seamless	395
Bolting cloth, not made up	530

Goods.	Number of Tariff Item.
Bolts, handle, heading, stave and shingle	500
Bolts and bolt blanks, iron or steel..	412
Bonds, unsigned	181
Bone, ash	662
black	239
charred	662
pitch, crude	584
Bones, crude	679
Bonnet shapes, buckram for	638
Bonnets and bonnet crowns and shapes	626
Bookbinding machines	442
Bookbinder's cloth	531
Books, viz.: bibles, prayer books, psalm and hymn books	172
Books, donations of	690
embossed for the blind and books for the deaf, dumb and blind..	173
fly	623
industrial	172
left by bequest	704
mechanics' institutes, university, college, law and public free libraries	175
school text, not printed in Canada	175
viz.: novels, &c., unbound or paper bound	169
freight and telegraph rates	170
pocket	623
price	178
printed in languages other than English or French	172
printed by any government or association for promotion of science, &c	174
printed or manufactured more than 12 years	176
printed, N.O.P.	171
settlers'	705
Boot laces	630
Boots, N.O.P.	611 (*a*)
horse	612
India rubber	617
pegged, &c.	611
Boot patterns, paper	202
Boots, wire for manufacture of	482
Boracic acid	208
Borax	208
Borers, diamond dust or bort and black, for	364
Bort or diamond dust for borers	364
Botanical specimens	699
Bottles and boxes, glass (philosophical)	696
Bottles, glass	326
Bow sockets, tubular, steel, for	478
Bowls, steel, for cream separators	459
Boxes, fancy	623
for vaccine points	676
hat	622
Boxed papers	198
Braces and parts thereof	628
Brads, N.O.P.	417
Braids	575
chip, palm leaf, &c., for hats	641
wool or worsted yarns for	559

Goods.	Number of Tariff Item.
Brandy	156
artificial	156
imitations	156
Brass band instruments	598
bars and rods	349
blocks	348
buckles, N.O.P.	420
burrs, rivets and washers	352
covered tubing rods and trimmings for carriage rails	486 (*a*)
caps for electric batteries	485
cups for shells and cartridges	484
flanges, wire, &c., for piano parts	675
ingots or pigs	348
in strips, sheets or plates	349
manufactures of, N.O.P.	352
nails and tacks	352
old and scrap	348
patterns	430
ribs for umbrellas, &c.	672
rods, cased, for carriage rails	486 (*a*)
screws, N.O.P.	413
trimmings for bedsteads	486
trimmings for carriage rails	486 (*a*)
tubing	348
wire, plain	350
wire cloth or woven wire	418
wire for boots and shoes	482
Brazil nuts	109
Breads, sweetened	141
Breadstuffs damaged in transit	46 (*a*)
Brick, fire	281
for building	282
paving	282
Bridges, international, material for	596
universal mill plate for	379
iron or steel	391
Brimstone, crude or in roll or flour	208
Briquette-making machines	462 (*a*)
Bristles	654
Britannia metal in pigs, blocks, bars..	355
manufactures of, not plated, N.O.P.	357
British gum, dry	255
Brocade powders	361
Bromide cyanogen	208
Bromine	208
Bronze, phosphor, in blocks, &c.	465
powders	361
rods and bars	465
works of art in	348 (*a*)
Broom corn	654
Brooms	510
Brushes	653
Brush pads, hair	654
Buckle clasps, steel for	477
Buckles, N.O.P.	420
Buckram for hat and bonnet shapes	638
Buckthorn fencing	405
strip and wire for	480
Buckwheat	49
meal or flour	50
Buddles for mining	677
Buggies	592
Building brick	282
plans, N.O.P.	180

Goods.	Number of Tariff Item.
Building stone, not hammered, &c.	305
dressed	306
Bulbs, crude drugs	204
florist stock	79
rubber, for vaccine points	676
Bullion fringe	359
furnaces	460
Buntings to be finished in Canada	563
Buoys, gas, materials for	465
Burgundy pitch	585
Burners	435
Burr-stones, rough for mill-stones	299
Burrs, brass and copper	352
Bushes, gooseberry, raspberry, currant and rose	82
Busks, corset	637
Butter	18
cocoa	20
making, ferment cultures for	206
shea	277
Buttons, shoe, papier mache	671
Button, lac	254
Buttons, cloth for manufacture of	561
covered, metal parts of	650
cuff and collar	651
recognition	651
shoe, N.O.P.	649
N.O.P.	651
wool and worsted yarns for	559
Butts, jute	545

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Goods.	Number of Tariff Item.
Cabinet of coins	692
Cabinet furniture	519
Cable chain for vessels	470
covered	407
wire, N.O.P	408
Cages, bird, squirrel and rat	421
Cake, alum	212
cotton seed	68
linseed oil	68
palm nut	68
saffron	206
salt	210
Cakes, containing sugar	141
yeast	38
Calcareous tufa	298
Calendars, advertising	178
Calf leather	604
Calico printing, copper rollers for use in	370
Calumba root	205
Camel hair fabrics to be finished in Canada	563
Camel hair, not further prepared than washed	554
Canada plates	384
Canadian goods returned	709
Canadian fisheries, products of	Sec. 9.
Canary seed in packages over 1 pound	72
1 pound or less	73
Candied peel, pop-corn, fruits and nuts	141
Candles	226
Candy, sugar	141
Cane, not further manufactured than split, N.O.P.	498
Cane, unmanufactured	497
Canes, bamboo reeds for	497
walking	511
Cannas	78
Canned meats	8
oysters	125, 126 & 127
poultry and game	8
tomatoes, N.O.P.	86
vegetables, N.O.P.	86
Cannister powder	668
Cannon powder	668
Cannons	424
Canvas, hemp or flax for sails	547
jute, not coloured	545
Caoutchouc, crude	616
Capes, fur	625
Capillary tubes for vaccine points	676
Cap bands, bindings, &c	638 (*a*)
Caps, brass, for electric batteries	485
fur	625
N.O.P., and cap shapes	626
for umbrellas, &c	672
for whip ends, &c.	673
glass, for vaccine points	676
percussion	424
Caraway seeds	75
Carbolic oil	278
Carbon black	239
points	316
Carbons, electric light, N.O.P.	316
over 6 inches in circumference	315
Carborundum, manufactures of	670
wheels	670
Carboys, glass	326
Cardamon seeds	75
Cardboard	192
Card cases	623
Card clothing, fillets for	683
Card clothing, machinery	429
Carding, machinery for	468
Cards, grooved for the blind	173
advertising show	178
playing	194
commercial	181
Carpentry, books on	172
Carpet bags	622
cork	573
linings	571
sweepers	519
Carnation stock	79
Carpeting of cocoa, hemp, straw or jute	571
Carpets, N.O.P.	572
Carriage mats, N.O.P., not metal	570
Carriage oil cloth	573
Carriage rails, articles for manufacture of	486 (*a*)
Carriages, children's	592
for menageries	701
for travellers, &c.	702
N.O.P.	592
Carrot seed	74
Cars, motor, for railways, &c.	438
railway and other	593
crossing frontier	595
Car wheel tires, steel, rough	458
Cartridge belts and cases	424

Goods.	Number of Tariff Item.
Cartridges	424
brass cups for	484
primers for	186
Carts, hand	593
pleasure	592
settler's	705
Casein	232
Cases, card	623
cartridge	424
clock	368
cigar and cirgarette	656
fancy	623
for smokers sets	656
musical instruments	623
pillow	525
show	515
watch, and parts	367
Cashmeres to be finished in Canada	563
Cash registers	519
Casings, sausage, not cleaned	12
Caskets and metal parts	514
Cassimeres, wool, worsted, &c.	567
Casters, furniture, steel for	477
Casts as models for schools, &c	696
Castile soap	230
Castings of iron and steel	453
Cast iron, scrap	375
pipe	394
Cast steel over 3½c. per pound, N.O.P.	386
wire, crucible, &c.	403
Catalogues	178
Catgut for cord or ligatures	687
Catsups	88
Cattle for improvement of stock	1
for menageries	701
Caustic potash	209 (*a*)
soda	210 (*a*)
'C.C.' ware, decorated, printed, &c	288
Celluloid balls and cylinders, moulded, &c.	237
collars and cuffs	631
in sheets, lumps, blocks, rods or bars	238
lamp shade blanks	237
moulded for knife and fork handles	237
Celluloids, advertising	432
advertising, matrices and copper shells for	432
N.O.P.	433
N.O.P., bases, matrices and copper shells for	433
for books, &c.	483
Cement, bags containing	291
manufactures of, N.O.P.	282
Portland, hydraulic or water lime	290
rubber	618
Centres, rawhides, for whips	673
Cereal foods prepared in packages	45
prepared, N.OP.	46
Chain, cable for vessels	470
coil, iron or steel	410
malleable sprocket or link belting	411
shackles and links	410
Chalk stone	296
Chamois skin	604
Champagne	165
Chandeliers	435
Channels, rolled iron or steel, not less than 35 pounds per yard	379
Channels, rolled iron or steel, N.O.P.	377
Charts, N.O.P.	180
Admiralty	177
for school	696
for schools of blind	173
Chases for printing	340
Chatelaine bags, frames, &c., for	658
Cheese	17
Chemical compounds, N.O.P.	220
for dyeing or tanning	203
Cheques, unsigned	181
Cherries, N.O.P.	95
Cherry trees	81
Chicle gum, crude	254
Chicory, raw or green	24
kiln-dried, roasted or ground	25
Children's carriages and sleds	592
Chimneys, lamp	326
Chimney linings or vents and tops	284
China clay	295
goat plates or rugs	602
goat skins	602
stone	296
tableware	287
wood oil	266
Chip hoods, unfinished	639
Chip braids or plaits for hats	641
Chloralum	211
Chloride of aluminum	211
lime	208
Chlorate of potash	209
soda	210
platinum and black oxide for	488
Chloride of zinc	208
Chlorine	208
Chloroform	219
Chocolate paste or liquor, not sweetened	20
sweetened	21
preparations in powder form	22
N.O.P.	23
Chrome steel	385
Chromos, advertising	178
N.O.P.	180
Chromotypes, advertising	178
N.O.P.	180
Chronometers for ships	369
Church vestments	573 (*a*)
Churns, earthen or stone	286
N.O.P.	510
Cider, clarified or refined	149
not clarified or refined	148
Cigarettes	143
Cigar and cigarette cases and holders	656
Cigars	143
Cigar boxes, labels for	179
Cinnabar	333
Circulars, advertsing	178
Citron rinds in brine	91
Clapboard, sawn or split, &c.	503

Goods.	Number of Tariff Item.
Clasps, buckle, steel for	477
corset	637
for purses, &c.	658
Clay crucibles	300
manufactures of, N.O.P.	282
Clays, not further manufactured than ground	295
Clasps (not jewellery)	420
Cleaners, amalgam	460
Cliff stone	296
Clippings, iron or steel wrought waste.	374
Cloaks, fur	625
Clock keys	368
springs, steel for	476
Clocks and clock movements and cases.	368
Closets, earthenware, &c.	289
Cloth, bookbinders'	531
bolting, not made up	530
emery	192
felt, N.O.P.	567
hair	645
jute, not otherwise finished than bleached, &c.	546
jute, as taken from the loom, &c.	545
mohair, &c., for buttons	561
nun's, to be finished in Canada	563
oiled, coated, &c	562
paper, union collar, glossed or finished	191
paper, union collar, not glossed or finished	190
prunella, wool	529
window shade	621
wire, brass or copper	418
iron or steel	409
Clothes lines	408
wringers	660
Clothing, card, fillets for	683
cotton, N.O.P.	575
donations of	690
horse	551
India rubber	619
linen, N.O.P.	575
machine card	429
ready-made, wool, &c.	567
silk, N.O.P.,	583
Cloths, Italian, to be finished in Canada	563
table, linen or cotton	525
tray, linen or cotton	525
wool, worsted, &c	567
Clover seed	71
Coach screws	413
Coal, anthracite	586
dust	586
augers and drills	460
bituminous, slack	587
round, &c.	588
cutting machines	460
heading machines	460
N.O.P.	588
oil fixtures	435
illuminating oils, costing more than 30 cents per gallon	268
oil, N.O.P.	271
pitch	585
Coal tar	585
tar dyes, not less than 1 pound	203
Coat linings, to be finished in Canada	563
Coated papers	198
Coatings, wool, worsted, &c.	567
Coats, fur	625
Cobalt, ore of	332
oxide of	208
Cochineal	206
Cocoa, beans, crude	77
butter	20
carpets, rugs, mats and matting.	571
Cocoanuts, N.O.P.	110
imported direct by vessel	111
desiccated	113
Cocoa paste or liquor, not sweetened	20
paste or liquor, sweetened	21
preparations in powder form	22
preparations, N.O.P.	23
shells and nibs	19
Cocoanut oil, not edible, &c	278
Cocoons, silk	576
Cod lines	682
Cod liver oil	265
Coffee, condensed with milk	44
extract of, N.O.P., and substitutes	25
green, imported drect	28
purchased in United Kingdom	28
N.O.P.	29
roasted or ground and substitutes, N.O.P.	26
roasted or ground, not imported direct	27
Coffins and metal parts	514
Coil chain and chain links	410
Coins, cabinets of	692
gold and silver, except foreign silver coins	360
Colr	532
yarn	532
Coke	586
Collar buttons	651
cloth paper, union, glossed or finished	191
cloth, paper, union, not glossed or finished	190
Collars of cotton, linen, &c.	631
lace	575
light fixtures	435
Collections of medals	692
postage stamps	692
Colleges, antiquities for	693
philosophical and scientific apparatus, &c., for	696
Colonge water	160
Colours, dry, N.O.P.	246
ground in spirits	248
Columns, iron or steel, drilled	391
Comb blanks	237
Combing wools such as grown in Canada	555
Combs	652
Commercial blank forms	181

Goods.	Number of Tariff Item.
Communion sets of metal, glass or wood	691
Compasses for ships	369
Composition metal for watch cases, jewellery	365
nails and spikes	415
ornaments	624
for polishing	252
Compound, lard	13
Compounds, chemical for dyeing or tanning	203
Condensed coffee with milk	44
milk	43
Condensers, platinum for sulphuric acid	490
Cones, paper, for winding yarns	189
Confectionery	141
labels for	179
Consuls General, articles for	706
Containers for vaccine points	676
Converting apparatus in metals	460
Copal gum	254
Copperas	208
Copper anodes	358
buckles, N.O.P.	420
burrs, rivets and washers	352
ingots, blocks, pigs	348
in bars, rods	348
maunfactures of	352
medals (prizes)	692
nails and tacks	352
old and scrap	348
oxide of	208
(black) for chlorates	488
precipitate of	208
plates (mining)	460
rollers, discs or mills for engraving, &c.	685
rollers for calico printing	370
sheets, strips or plates	348
shells for advertising stereotypes, &c.	432
shells for stereotype, &c., N.O.P.	433
shells for stereotype, &c, for books, &c.	483
sub-acetate of dry	208
sulphate of	208
tubing	348
wire	351
wire cloth or woven wire	418
Cord, gut for	687
Cordage, N.O.P.	548
machinery for manufacture of	467
Cordials, N.O.P.	220
N.O.P.	156
Cordovan leather	604
Cords	575
whip, to be finished in Canada	563
wool or worsted yarn for	559
Core drills	460
Coriander seed	75
Cork bark, unmanufactured	493
manufactures, N.O.P.	494
carpet and matting	573
strips, shells, shives and washers	494
wood, unmanufactured	493
Cork wood, manufactures, N.O.P.	494
Corks over ⅜ inch in diameter	495
⅜ inches and less in diameter	496
for vaccine points	676
Corms	79
Corn, broom	654
Cornices and cornice poles	519
Corn, canned	86
Indian, for distillation	54
not for distillation	55
Cornmeal	53
Corn starch	39
syrup	139
Cornwall stone	296
Corrugated tubes for marine boilers	395
Corsets	575
Corset blanks and busks	637
clasps	637
eyelets	671
laces, tagging metal for	487
steels	637
steel for	476
wire, flat wire for	479
wires	637
Cotswold combing wool	555
Cottolene	13
Cotton absorbent	236
batts and batting	520
clothing, N.O.P.	575
collars	631
counterpanes	525
crochet	536
cuffs	631
damask, uncoloured	525
diaper	525
duck, grey or white, &c.	524
embroideries, white	526
fabrics, grey, N.O.P.	521
printed, dyed or coloured, N.O.P.	523
white, N.O.P.	522
fillets for card clothing	683
knitting	536
lace, white	526
manufactures of, N.O.P.	537
nets and netting	575
rags	681
raw	532
seamless bags	552
seed cake and meal	68
seed oil for canning fish	276
refuse (foots)	280
sewing thread in hanks	535
shoddy	533
thread, N.O.P.	536
wadding	520
warps, N.O.P.	520
waste, machined, &c.	533
wool	532
wool, surgical dressing	236
yarns, N.O.P.	520
yarns for shoe laces	534
Cotton yarns No. 40 and finer (single)	532
Counterpanes, cotton	525
Coutils for corsets and dress stays	527

Goods.	Number of Tariff Item.
Covered wire and cable	407
Coverings containing goods	710
Covers, gun or pistol	424
Craft, water borne	590
Cranberries	96
Crapes, black	580
Cream coloured ware, decorated, &c	288
separators and steel bowls for	459
sizing	255
of tartar in crystals	208
separators, materials for	472
Creepers, ice , steel for	477
Crinoline wire, flat wire, for	479
Crochet cotton	536
Crocks, earthen or stone	286
Crop ends of tin plate bars, blooms and rails	374
Crossings, railway	390
Crowns, hat and bonnet	626
Crucible, cast steel wire, &c	403
Crucibles, clay, plumbago or sand	300
platinum	489
Crushers, grain	448
Cryolite (ore)	334
Crystal glass tableware	326
Cubic nitre	210
Cue racks and tips	518
Cues, blliard and bagatelle	518
Cuff buttons	651
Cuffs, cotton, linen, &c	631
Cullet glass	681
Cultivators	446
Cultures, ferment for butter making	206
Cumin seed	75
Cups, brass, for shells and cartridges	484
won as prizes	692
Curling stones and handles therefor	301
Currant bushes	82
wine	163
Currants, N.O.P.	95
dried	99
Curtain stretchers	519
Curtains	575
Custard powders	141
Cut glassware	326
Cutlery, steel, N.O.P.	426
Cutters	592
fodder or feed	448
straw, steel for	473
Cutting machines, coal	460
Cutting, iron or steel wrought refuse	374
Cyanide of potassium	208
sodium	208
Cyanogen bromide	208
Cyclometers	657
Cylinders, celluloid, moulded, &c.	237
for phonographs, &c	597

D

Goods.	Number of Tariff Item.
Dahlias	78
Damask, uncoloured, cotton or linen	525
Dammar gum	254
Dampers, base, piano, parts to manufacture	675
Dates	94
Deaf and dumb and blind, books for	173
Deals, planed, jointed, &c	505
Decalcomania transfers	180
Decanters, glass	326
Degras for leather	279
Demijohn, earthen or stone	286
glass	326
Dental instruments	466
Desks, writing, fancy	623
Dextrine, dry	255
Diagrams, wall, natural history, for schools, &c.	699
Diamond drills	460
dust or bort for borers	364
black for borers	364
Diamonds, unset	648 (a)
Diaper linen, or cotton	525
Diggers, post hole	448
potato	448
Dipping, preparations for	219 (a)
Discs for engraving copper rollers, &c.	685
Disinfecting, preparations for	219 (a)
Doeskins, wool, worsted, &c.	567
Dogs for improvement of stock	1
Dolls	624
Domestic fowls for imrovement of stock	2
Donations, casual	690 (a)
Donations of clothing and books	690
Dongola leather	604
Door mats, N.O.P., not metal	570
Doors for safes, and vaults	437
wire	519
Doylies	525
Drafts, unsigned	181
Dragon's blood	206
Drain pipes	284
Drain tiles, not glazed	283
Drawers	568
Drawings, N.O.P.	180
Drays	591
Dredges	590
Dredges, floating, elevators and machinery for alluvial gold mining	461
Dress goods to be finished in Canada	563
Dress stays, flat wire for	479
Dressing, shoe, harness and leather	252
Dressings, antiseptic surgical	236
Driers, japan	249
liquid	249
Drilling machinery, well	469
Drills, diamond	460
Drills, rotary coal and core	460
Drills, seed	446
Drops, medicinal, N.O.P.	220
Drugs, crude, &c	204
Dry plates, photographic	659
Duck, cotton, grey or white, &c.	524
Duck, seamless, for hose pipe, &c	524 (a)
Dumb and deaf and blind, books for	173
Dutch metal leaf	361
Dyes, aniline, not less than 1 pound	203
coal tar, not less than 1 pound	203
Dyeing articles, &c.	203
books on	172
Dynamos, electric	453

Goods.	Number of Tariff Item.
E	
Earth, fullers'	206
Earths, ochrey	245
Earthenware, brown and coloured	288
Earthenware, demijohns, churns and crock	286
Earthenware, N.O.P.	288
Earthenware fittings for sewer pipe	284
Earthenware, stilts and spurs for manufacture of	371
Earthenware tiles or blocks for mosaic flooring	285
Earthenware tiles, N.O.P.	284
Earths, crude	295
Edging knives	449
Effects, household and personal, British subjects dying abroad	704
Effects, personal (bequest)	704
Effects, settlers'	705
Egg albumen	207
Eggs	16
Eggs, fish, for propagating	132
Egg yolk	207
Elastic, garter	575
Elastic, round or flat	575
Elastic webbing over 1¼ inches wide	620
Elder wine	163
Electric apparatus, N.O.P.	453
Electric batteries	453
brass caps for	485
dynamos	453
generators	453
machines for separating, &c. iron ores	460
motors	453
sockets	453
Electric light carbons or carbon points, N.O.P.	316
Electro-plated ware	362
Electric light fixtures	435
Electrotypes, advertising	432
Electrotypes, advertising matrices and copper shells for	432
Electrotypes, N.O.P.	433
N.O.P., matrices and copper shells for	433
for books, &c.	483
Elemi gum	254
Elevators for floating dredges, gold mining	461
Elixirs, alcoholic, N.O.P.	159
Embossing machines, bookbinders	442
Embroideries, N.O.P.	575
Embroideries, white cotton	526
Embroidery silk	579
Emery in bulk	669
manufactures of	670
Emery paper or cloth	192
Emery wheels	670
Emetic, tartar	208
Enamel sizing	255
Enamelled floor oil cloth, &c.	573
Enamelled iron or steel ware	427
Enamelled leather	608
Engineering, books on	172
Engines, fire	439
blast furnace blowing	460
traction or portable, for threshers	447
Engraved plates on wood or metal	431
Engravings, N.O.P.	180
Entomological specimens	699
Envelopes	199
Esparto grass	539
Essences, alcoholic, N.O.P.	159
fruit, spirituous or alcoholic, N.O.P.	159
N.O.P.	220
Essential oil	264
Etchings for schools, &c.	696
Ether, nitrous	161
sulphuric	219
Ethyl alcohol	156
to be denatured	157
hydrate oxide of	156
Exchange, bills of, unsigned	181
Exhibition, articles for	700
Explosives, articles for	664
Explosives, N.O.P.	666
Extinguishing machines, fire	439
Extract of coffee, N.O.P., and substitutes therefor	25
Extract of malt, non-alcoholic	168
safflower	206
Extracts, alcoholic, N.O.P.	159
Extracts for dyeing or tanning	203
Extracts of meat	8
Eyebar blanks of steel	379 (*a*)
Eyeglass frames and metal parts	328
Eyeglasses and lenses for	327
Eyelet hooks, shoe	671
Eyelets, corset and shoe	671
F	
Fabrics, alpaca	566
cotton, grey, N.O.P.	521
printed, dyed or coloured, N.O.P.	523
white, N.O.P.	522
flax, bleached, N.O.P.	522
printed, dyed or coloured, N.O.P.	523
unbleached, N.O.P.	521
mohair	566
plush	581
silk	581
wool, worsted, &c., N.O.P.	567
wool, worsted, &c., to be finished in Canada	563
Facings, foundry	314
Fanning mills	448
Fans	624
Farm rollers	448
wagons	591
Fashion plates, tailors, mantle-makers and milliners	184
Fasteners for purses, &c.	658
metal, glove	671
shoe lace wire	671

Goods.	Number of Tariff Item.
Fasts, bed, steel for	477
Featherbone, plain or covered	636
Feathers, artificial	634
natural	633
and manufactures of, N.O.P.	634
Feed cutters	448
Feeders, automatic	460
Felloes of hickory or oak, rough, &c.	502
Felspar	296
Felt, adhesive for vessels	185
Felt board	192
for gun wads	186
Felt, cloth, N.O.P.	567
pressed, not filled, &c.	564
Fence posts	500
Fencing, buckthorn, strip	405
foils and masks	424
iron or steel, N.O.P.	405
woven wire	405
steel wire for manf.	480
Fennel seed	75
Fenugreek seed	75
Ferment cultures for butter making	206
Ferns	78
Ferromanganese	375
Ferro-silicon	375
Ferrules for umbrellas, &c.	672
Fertilizers, compounded or manufactured	663
unmanufactured	662
Fibre, flax	539
machinery to prepare	467
Mexican	539
ware, manufactured of	509
indurated	509
vulcanized	509
Fibres, vegetable, tampico and istle	539
Fibrilla	539
Field rollers	448
Field seeds, N.O.P., in pkgs. over 1 lb.	72
in pkgs. 1 lb. or less	73
Figs	94
Fillers, liquid	247
N.O.P.	246
Fillets, cotton and rubber for card clothing	683
Films for photographers	187
Finish, oil, N.O.P.	249
Fire-arms	424
Fire brick	281
Fire clay	295
Fire crackers	665
Fire engines and extinguishers	439
Fireproofs	246
Firewood	500
Fireworks	665
Fish, anchovies in tin boxes	120
and fishing, books on	172
all other fresh, pickled or salted	118
boneless	119
dried	122
eggs for propagating	132
herrings, pickled or salted	116
hooks, deep sea, &c.	682
N.O.P.	422
labels for	179
Fish lines, not sporting	682
live, for propagating	132
mackerel	115
nets	682
nets, sportsmen's	549
offal	662
oils	265
other in tin boxes	120
oysters, seed or breeding	129
in the shell	128
shelled, in cans not over 1 pint	125
over 1 pint, not over 1 qt.	126
over 1 qt.	127
oysters shelled, in bulk	124
plates, railway	389
preserved in oil, N.O.P.	121
prepared or preserved, N.O.P.	123
refuse	662
salmon, fresh, pickled or salted	117
sardines in tin boxes	120
seines	682
skins	699
twines for, nets, &c.	682
Fish, smoked	119
sprats in tin boxes	120
Fisheries, articles products of, N.O.P.	133
products of Newfoundland	Sec. 8
Canadian	Sec. 9
Fishing bait and hooks, sportsmen's	422
rods	511
Fittings, earthenware, for sewer pipe	284
iron or steel pipe	402
Fixtures, gas, electric light, &c.	435
Flagstones, not hammered, &c.	305
dressed	306
Flannels, plain not fancy	566
Flasks, glass	326
quicksilver, exported and returned	709
Flavouring powders	141
Flax canvas and twine for sails	547
fabrics, bleached	522
printed, dyed or coloured	523
unbleached, N.O.P.	521
fibre	539
manufactures of, N.O.P.	537
seed	70
oil	258
tow	539
Flint	296
Flint paper	192
Flint stones, ground	296
Flooring, mosaic, articles for	285
Floor oil cloth	573
Floss, silk	579
Florist stock, viz: palms, ferns, &c.	78
azaleas, bulbs, &c.	79
Flour, buckwheat	50
damaged in transit	46 (a)
malt—Excise	167
potato	39
rice	39 (a)
rye	59
sago	39 (a)
tapioca	39 (a)
wheat	61

Goods.	Number of Tariff Item.
Flower odors	233
Flowers, artificial	634
crude drugs, N.O.P.	204
Flues, for marine boilers	395
Fluid beef, not medicated	8
Fluor-spar	296
Fly books	623
Fly hooks	422
Fly sheets, advertising	178
Fodder cutters	448
Foil, tin	343
Foils, fencing	424
Folders, advertising	178
Folding machines, printers and book-binders	442
Folia digitalis	205
Foods, milk	45
prepared cereal in packages	45
prepared cereal, N.O.P.	46
Foots, refuse of cotton seed or olives	280
Forestry, books on	172
Forgings, iron or steel, N.O.P.	393
Forks, pronged	449
Fork handles, celluloid moulded cut sizes for, &c.	237
Forks, steel (cutlery)	426
table, iron or steel, rough, &c.	425
Forms, commercial blank	181
Fossils	680
Foundry facings	314
Fowls, domestic, for improvement of stock	2
Frames, picture and photograph	512
for purses, &c.	658
spectacle and eyeglass and metal parts	328
Freight and rate books	170
Freight waggons	591
Fresh meats, N.O.P.	7
Fresh tomatoes	85
Fringe, bullion or gold	359
Fringes, N.O.P.	575
Fringes, wool and worsted yarns for	559
Frogs for railways	390
Fruit essences, spirituous or ethereal	159
Fruit juices containing more than 25 per cent proof spirits	151
Fruit juices containing not more than 25 per cent proof spirits	150
Fruit juices, N.O.P.	152
Fruit plants, N.O.P.	82
Fruit syrups, N.O.P.	152
Fruit trees for grafting	79
Fruits, artificial	634
Fruits, canned	105
Fruits, viz: bananas, plantains, pine-apples, pomegranates, guavas, mangoes, wild blueberries, wild straw-berries and wild raspber-ries	90
Fruits, crude drugs, N.O.P.	204
Fruits, candied	141
Fruits, dried, desiccated or evaporated, N.O.P.	93
Fruits, N.O.P.	96
Fruits, labels for	179
Fruits preserved in brandy and other spirits containing not more than 40 per cent proof spirits	103
Fruits preserved in brandy or other spirits containing more than 40 per cent proof spirits	104
Fruit seeds, crude drugs, N.O.P.	204
Fuel oils, .8235 specific gravity	267
Fullers' earth	206
Fur caps, hats, muffs, tippets, &c.	625
Fur skins not dressed	601
Fur skins dressed	603
Fur tails raw	600
manufactures, N.O.P.	625
Furs, hatters, not on the skin	642
Furnace slag, blast	372
trucks	462
pots	462
Furnace, blast, for copper or nickel	460
bullion	460
for smelting copper, zinc and nickel ores	460
of metal not made in Canada	462
Furniture (bequest)	704
castors, steel for	477
of wood or other material	519
settlers' (household)	705
springs	519
Fuse, not metallic	665 (a)
Fusil oil	156

G

Goods.	Number of Tariff Item.
Galleries, light fixtures	435
Galvanic batteries	453
Galvanized iron or steel sheets, flat	384
wire, iron or steel	404
Game bags	424
Game, canned	8
Game, N.O.P.	9
Game tables or boards	518
Gannister	295
Garden seeds, N.O.P., in pkgs. over 1 lb.	72
in pkgs. 1 lb. or less	73
Garter elastic	575
Gas beacons, automatic, materials for	465
Gas buoys, automatic, materials for	465
Gas fixtures	435
Gas lanterns, acetylene for gas beacons.	465
Gas meters	436
Gasoline under .725 specific gravity	272
Gas oils, specific gravity .8235	267
Gas oils, crude, lighter .8235 but not less than .775	270
Gauzes, surgical dressing	236
Gedda gum	254
Gelatine	232
Generators, electric	453
Gentian root	205
Geographical globes	697
German looking glass, unsilvered	324
German mineral potash	662
German potash salts	662
German silver in bars and rods	356

Goods.	Number of Tariff Item.
German silver ingots, blocks, bars, N. O. P.	355
in strips, sheets or plates	356
manufactures of, not plated, N. O.P.	357
Giant powder	666
Gilders' whiting	240
Gilling thread for nets	682
Gilt ware, N.O.P.	362
Gin	156
Ginger, unground	30
ground	31
Ginger, preserved	107
Ginger wine	162
Ginseng root	205
Girders, rolled iron or steel	377
Gladiolus	78
Glass articles to be cut or mounted	326 (*a*)
Glass balls	326
Glass, bent plate	319
Glass bottles and decanters	326
Glass, broken	681
Glass caps for vaccine points	676
Glass carboys and demijohns	326
Glass communion sets	691
Glass cullet	681
Glass cut to size for dry plates	317
Glass flasks and phials	326
Glass globes, shades and lamp chimneys	326
Glass in sheets, N.O.P.	319
iron sand and dry putty for polishing	457
Glass jars	326
Glass, looking, German, unsilvered	324
Glass, manufacture, N.O.P.	326 (*a*)
Glass moulds (metal)	456
Glass paper	192
Glass, plate, not over 7 sq. ft., not bevelled	320
Glass, plate, over 7 sq. ft., not over 25 sq. ft., not bevelled	321
Glass, plate, N.O.P.	322
Glass, silvered	323
Glass tableware, blown	326
Glass tableware, cut, pressed, etc.	326
Glass tubing for lamps	316 (*a*)
Glassware, cut	326
Glass, window, common and colourless	318
Glass windows, stained	325
Globes, geographical, etc.	697
Globes, glass	326
Globules, iron, for polishing, etc.	457
Glove fasteners, metal	671
Glove leathers	607
Gloves	627
Glucose	139
Glucose syrup	139
Glue	232
Glycerine for explosives	664
Goat hair fabrics to be finished in Canada	563
Goat hair, not further prepared than washed	554
leather	604
plates, rugs and skins, China	602

Goods.	Number of Tariff Item.
Goats for improvement of stock	1
Gold anodes	358
Goldbeaters' moulds	686
skins	686
Gold coin	360
Gold fringe	359
Gold ingots, blocks, bars, drops, sheets, plates, etc.	359
Gold leaf	361
Gold liquid paint	251
Gold manufactures, N.O.P.	362
Gold medals (prizes)	692
Gold mining, alluvial, machinery, &c., for	461
Gold sweepings	359
Gongs, N.O.P.	352
Goods, Canadian, returned	709
coverings or packages for	710
unenumerated	711
Gooseberries, N.O.P.	95
Gooseberry bushes	82
Governor General, articles for	707
Grain crushers	448
damaged in transit	46 (*a*)
molasses	168
Grains, crude drugs, N.O.P.	204
musk in	206
Grafting, seedling stock for	79
Grains, artificial	634
Gramaphones, cylinders, &c.	597
Granite iron or steel ware	427
Granite, manufactures of, N.O.P.	307
sawn	306
rough	305
Granite table ware, white	287
Grape fruit (shaddocks)	101
Grape sugar	139
Grape vines	82
Grapes	100
Graphophones, cylinders, &c.	597
Grass, manilla, esparto, &c.	539
Grass hoods, unfinished	639
plaits or braids for hats	641
Grass, pulp of	539
Grasses, fancy, dried, &c.	539
Gravels	295
Grease, axle	273
for leather	279
rough, for soap and oils	280
Green, Paris, dry	250
Grindstones, not mounted, not less than 36 in. diameter	303
Grindstones, mounted or not	304
Guavas	90
Gum, amber, Arabic and Australian	254
barberry	254
British, dry	255
chicle	254
copal	254
damar and elemi	254
gedda	254
kaurie	254
mastic	254
pontianac	254
resins, crude drugs	204

Goods.	Number of Tariff Item.
Gum, sandarac, senegal and shellac....	254
sappato	254
tragacanth..	254
Gums, crude drugs, N.O.P...	204
Gums, sweetened..	141
Gun blocks, rough, &c...	502
Gun covers..	424
Gun wads, felt board for	186
Gun powder..	668
Guns..	424
settlers'	705
Gut, cat or worm, for cord, &c...	687
Gutta percha, hose..	619
manufactures of	618
unmanufactured...	616
Gutta percha waste...	616
Gypsum, crude..	292
calcined, &c...	293
ground, not calcined..	294
H	
Hair brush pads	654
Hair of the camel, goat, &c., N.O.P....	554
Hair, cleaned or not, not curled..	643
cloth of all kinds..	645
curled or dyed, N.O.P...	644
Hair, horse, cleaned, dipped or dyed, &c.	643
manufactures of, N.O.P..	646
Hair mattresses	519
Hair oils..	234
Hair washes, alcoholic	160
Hammers, pianos, parts to manufacture	675
Hammocks..	549
Hand carts	593
Handkerchiefs..	575
Handle bolts..	500
Handles, curling stones	301
knife and fork, celluloid umbrella, parasol, N.O.P.	513
mounted for, &c...	237
'D' shovel, wood..	501
Hare skins, Russian	602
Harness dressing..	252
leather..	604
menageries	701
Harness and saddlery..	612
Harrows..	446
Harvesters..	445
Hat boxes..	622
shapes, buckram for	638
Hats, fur	625
Hats, N.O.P., and hat shapes and crowns	626
Hatters' furs, not on the skin..	642
Hatters' plush, bindings, &c...	638 (*a*)
Hay..	69
knives	449
loaders..	448
tedders	448
Heading bolts..	500
of poplar..	500 (*a*)
machines, coal..	460
Head lights..	435
ropes for fishing nets..	682
Heads for steel gas buoys, &c...	465
for whips..	673
Heavy oil (carbolic)	278
Heirlooms left by bequest	704
Hemp bags or sacks	552
carpets, rugs, mats and matting..	571
canvas or twine for sails..	547
dressed or undressed	540
manufactures of, N.O.P...	537
oakum	541
paper for shot shells	186
rags	681
seed in pkgs. over 1 lb..	72
1 lb. or less..	73
yarn..	542
Henriettas to be finished in Canada.. ..	563
Herbs, crude drugs, N.O.P...	204
Herring, twine..	682
Herrings, pickled or salted	116
Hickory felloes, rough, &c...	502
spokes, rough, &c...	502
Hides, raw..	599
Hinge blanks, iron or steel	412
Hinges, T and strap..	412
Hoes..	449
Hogs, live..	6
Holders, shade	435
Hollands (tailors')	523
Hollowware, iron or steel, plain, &c.. ..	428
nickel and aluminum	428
Homing pigeons..	2
Honey and imitations thereof..	108
Hoods..	626
unfinished, &c..	639
Hoofs, rough	679
Hooks, fly and fishing..	422
fishing, deep sea, &c..	682
reaping..	449
shoe eyelet..	671
Hoop iron or steel, 13 gauge and thicker	378
14 gauge and thinner	384
Hoop iron or steel over 3½ cents per lb., N.O.P.	386
Hop poles	500
Hops..	35
Horn in the rough..	679
Horn covered	637
Horn strips, rough	679
Horn tips, rough..	679
Horse boots..	612
Horse clothing	551
Horse hair, cleaned, dipped or dyed.. ..	643
Horse powers..	447
Horse rakes	446
Horses for improvement of stock..	1
menageries..	701
over 1 year old, $50 or less per head..	4
Horticulture books on	172
Hose, cotton or linen lined with rubber.	619
Hose, gutta percha or rubber	619
Hosiery, N.O.P...	568
House furniture	519
Household effects, British subject dying abroad	704
Household hollow-ware..	428
Hub blocks, rough, &c...	502

Goods.	Number of Tariff Item.
Hydrated oxide of ethyl	156
Hydraulic cement	290
Hydro-fluo-silicic acid	208
Hydrogen, solutions of peroxide of	219
Hymn books	172
Hypochlorite of lime	208

I

Ice	155
Ice creepers, steel for	477
Iceland moss, crude, &c.	539
Illuminating oils, costing more than 30 cents per gallon	268
Illustrations of insects, pictorals, &c.	177
Implements, agricultural, plates cut to shape only	444
Implements, agricultural, N.O.P.	448
settlers'	705
Incandescent lamp bulbs	316 (a)
India rubber boots and shoes	617
India rubbered cloth, tape, &c.	562
India rubber clothing	619
India rubber, manufactures of	618
India rubber, unmanufactured	616
Indian corn for distillation	54
Indian corn not for distillation	55
Indigo	203
paste and extracts	203
Indurated fibre	509
Industrial books	172
Ingot moulds	456
Ingots, aluminum	353
cogged, iron or steel	376
copper or brass	348
gold and silver	359
iron and steel	376
nickel and German silver	355
Ink for writing	257
Ink, printing	256
Ink, shoemakers'	252
Insects' crude drugs	204
Insects, pictoral illustrations of, &c.	177
Insoles	611 (a)
Instruments and tools of trade (settlers')	705
Instruments, brass band	598
Instruments, musical for schools of blind	698
Instruments, musical, N.O.P.	597
(settlers')	705
philosophical, &c.	657
philosophical for colleges, &c.	696
surgical and dental	466
telegraph and telephone	453
Insulators of all kinds	453
Insurance maps	177
Intersections for railways	390
Inventions, models of	694
Inverted block, earthenware	284
Iodine, crude	208
Ipecacuanha root	205
Iris root	205
Iron angles, rolled, N.O.P.	377
not less than 35 lbs. per yd.	379
for vessels	470
Iron axles, axle bars and blanks for railway or other vehicles	392
band, over 3½c. per lb., N.O.P.	386
band 13 gauge and thicker, &c.	378
14 gauge and thinner	384
bars, rolled, N.O.P.	378
over 3½c. per lb., N.O.P.	386
hammered drawn or cold rolled	393
beams for vessels	470
beams, rolled, not less than 35 lbs. per yd.	379
beams, rolled, N.O.P.	377
billets, 60 lbs. and over	376
blooms, crop ends of	374
blooms	376
boiler tubes, wrought or seamless.	395
bolts and bolt blanks	412
bridges	391
buckles	420
cable chain for vessels	470
caps for whips	673
castings	453
channels, rolled, not less than 35 lbs. per yd.	379
chain, coil, &c.	410
N.O.P.	377
columns, drilled, &c.	391
enamelled, agate and granite ware.	427
fencing, buckthorn, &c.	405
forgings, N.O.P.	393
forks, table, rough	425
furniture	519
girders, rolled, N.O.P.	377
globules for polishing, &c.	457
hinges, T. & strap hinge blanks	412
hollow-ware, N.O.P.	428
hoop over 3½c. per lb, N.O.P.	386
hoop 14 gauge & thinner	384
12 inches and less wide 13 gauge and thicker	378
ingots and cogged ingots	376
kentledge	375
knees for vessels	470
knife blades or blanks, rough	425
liquor, for dyeing or printing calico	203
loops, &c.	376
machinery, N.O.P.	453
manufactures, N.O.P.	454
not made in Canada, for vessels	470
masts for ships	470
nail rods, Swedish, for horse shoe nails	387
nails, cut	414
patterns	430
pig	375
pipe, cast	394
fittings for	402
nuts and nut blanks	412
plates, Canada	384
plates for boilers, &c.	380
48 in. or over in width & over ½ in. thick	381
N.O.P., sheared or unsheared	382
over 3½c. per lb. N.O.P.	386

Goods.	Number of Tariff Item.
Iron plates for vessels	470
puddled bars	376
rails, crop ends of	374
rails for railways	388
re-rolled	388 (a)
ribs for umbrellas	672
rivets	412
rods for manufacturing rods	471
Russia	384
sand for polishing glass or granite	457
scrap, cast	375
scrap, from vessels wrecked in Canadian waters	373
wrought, waste or refuse	374
screws, N.O.P.	413
scroll over 3½c. per lb. N.O.P.	386
scroll 13 gauge & thicker, &c.	378
14 gauge & thinner	384
sections rolled, N.E.S.	377
drilled, &c.	391
shapes, drilled, &c.	391
shapes, rolled, N.E.S.	377
sheet, over 3½c. per lb.	386
sheets, N.O.P., sheared or not	382
14 gauge & thinner	384
coated, N.O.P.	384
flat galvanized	384
for vessels	470
shovels	450
skelp, sheared, &c., N.O.P.	382
for manufacture of pipe	383
shot for glass or granite	457
slabs	376
spades	450
Iron, spikes, cut & railroad	414
springs for Ry. & other vehicles	392
structural, for beet sugar	463
structural work	391
stone tableware	287
strip, over 3½c. per lb., N.O.P.	386
13 gauge and thicker	378
14 gauge and thinner	384
sulphate of (copperas)	208
rolled, N.O.P.	377
terne plate	384
tin plate bars, crop ends of	374
tubes for gas buoys, &c.	465
tubes, rolled, not joined or welded	397
tubing, lacquered or brass covered for bedsteads	486
tubing, square	396
tubing, wrought or seamless, over 4 inches	398
tubing, wrought or seamless 4 in. or less	399
tubing, other, N.O.P.	400
tubing, over 4 inches, for mining, &c.	460
tubing covered for carriage rails	486 (a)
washers	412
wire cloth, wove wire and wire netting	409
wire for boots and shoes	482
wire, galvanized, 9, 12 and 13-gauge	404
Isinglass	232
Istle fibre	539

Goods.	Number of Tariff Item.
Italian cloths to be finished in Canada	563
linings, wool	566
Ivory	674
black	239
nuts, unmanufactured	674
unmanufactured	674
vaccine points	206
veneers of	674
Ivories, piano key	674
J	
Jacquards to be finished in Canada	563
Jalap root	205
Jams	106
Japan driers, N.O.P.	249
Japanned leather	608
ware, N.O.P.	344
Japans, N.O.P.	249
Jars, glass	326
Jeans, for corsets and dress stays	527
Jellies	106
Jelly powders	141
Jewellery	647
Juice, lime, containing not more than 25 per cent proof spirits	150
Juice, lime, containing more than 25 per cent proof spirits	151
Juice, lime, crude	153
N.O.P.	152
quassia	206
June buds	81
Junk, old	681
Jute and jute butts	545
bags or sacks	552
canvas, not pressed or calendered	542
carpets, rugs, mats and matting	571
Jute cloth as taken from the loom, &c.	545
cloth not otherwise finished than bleached, &c.	546
manufacturers of, N.O.P.	538
oakum	541
rags	681
surgical dressing	236
yarn	542
K	
Kainite	662
Kangaroo leather	604
Kartavert	509
Kaurie gum	254
Kelp	539
Kentledge, iron	375
Kerosene oils, N.O.P.	271
Keys, piano or organ, parts for manufactures of	675
Keys, watch and clock	368
Kid leather	604
Kilns, rotary, of metal, not made in Canada, &c.	462
Kitchen hollow-ware, aluminum and nickel	428
Knees, iron or steel, for vessels	470
Knife blades or blanks in the rough	425
Knife handles, celluloid, moulded into sizes for, &c.	237
Knife polish, N.O.P.	252
Knitted goods, N.O.P.	568

Goods.	Number of Tariff Item.
Knitting cotton	536
Knitting, machinery for	468
Knives, edging	449
Knives, hay or straw	449
Knives, reaper and mower, steel for	475
Knives, steel	426
Kryolite (ore)	334

L

Labels for fruit, &c	179
silk in the gum or spun for	577
Lac, crude, seed, button, stick and shell	254
Lace collars and manufactures of lace.	575
N.O.P.	575
valenciennes, torchon and white cotton	526
Laces, boot, shoe, stay and shirt	630
shoe and corset, tagging metal for	487
Lacquers, spirit	248
N.O.P.	249
Lactate (antimonine)	208
Lag or coach screws	413
Lamb, leather	604
Lamb's wool, surgical dressing	236
Lamp black	239
bulbs	316 (a)
chimneys	326
shade blanks, celluloid	237
springs	434
wicks	553
Lamps	435
miner's safety, and accessories for cleaning, &c	460
Landsides, cut to shape only	444
Lanterns	435
acetylene gas, for gas beacons, &c	465
magic and slides	657
Lapping for calico printers, &c	685
Lard	13
compound	13
oil	259
Lashes for whips	615
Last blocks, rough, &c	502
Lastings for manufacture of buttons	561
Laths, sawn or split	503
Laundry blueing	246
soap	229
tubs	289
Lava, unmanufactured	298
tips	435
Lavatories, stoneware, &c	289
Lavender water	160
Lawn mowers	450
tennis nets	549
Lead, acetate of, not ground	488
dry, red	242
dry, white	243
ground in oil, white	244
in bars and sheets	338
manufactures, N.O.P.	339
nitrate of, not ground	488
old scrap, pig and blocks	337
pencils	655
tea	336

Goods.	Number of Tariff Item.
Leaf, Dutch or schlag metal	361
gold, silver and aluminum	361
palm, hoods unfinished	639
unmanufactured	640
plaits for hats	641
Leather, belting	605
belting of	609
Leatherboard and manufactures of	614
Leather dressed, waxed or glazed, N.O.P.	604
dressing	252
harness	604
japanned	608
manufactures, N.O.P.	613
morocco and imitations	608
morocco skins for, tanned	605
Leather not further finished than tanned, N.O.P.	605
Leather, patent or enamelled	608
Leather, scrap, tanners'	605
sole	606
Leathers, glove for glove manufacturers	607
Leatheroid and manufactures of	614
Leaves, artificial	634
Leaves, crude drugs	204
Leeches	131
Leghorn hoods, unfinished	639
Leicester combing wool	555
Lemon rinds in brine	91
Lemon wine	163
Lemons	101
Lenses, spectacles and eye glass	327
Letters, not paper	661
Libraries, books for	175
public antiquities for	693
Lichens	206
Lifeboats and life-saving apparatus for societies, &c	689
Ligatures, gut for	687
Lighting fixtures	435
Lignite oil, illuminating, costing more than 30 cents per gallon	268
Lilacs, pot grown	79
Limbs, artificial	688
Lime, chloride of	208
hypochlorite of	208
Lime juice, containing not more than 25 p.c. proof spirits	150
containing more than 25 p. c. proof spirits	151
crude	153
N.O.P.	152
Lime, sulphate of (gypsum crude)	292
Limes	101
Lincolnshire combing wool	555
Linen bags or sacks	552
Linen clothing, N.O.P.	575
Linen collars and cuffs	631
Linen damask, uncoloured	525
Linen dlaper	525
Lines, machinery for manufacture of	467
Linen nets and nettings	575
Linen, stair	525
Linen thread	536
Linen yarn for towels, &c	543

Goods.	Number of Tariff Item.
Lines, clothes	408
Liniments, N.O.P.	220
Lines, tape	657
Linings, carpet	571
chimney	284
coat, to be finished in Canada	563
Italian	566
Link belting chain	411
Links, coil chain	410
Linoleum	573
Linseed oil cake and meal	68
Linseed oil	258
Lint	236
Liqueurs of all kinds, N.O.P.	156
Liquid driers, N.O.P.	249
Liquor, chocolate, not sweetened	20
sweetened	21
cocoa, not sweetened	20
sweetened	21
Liquor, iron, for dyeing or calico printing	203
red	203
Liquors, alcoholic or spirituous	156
Liquorice paste	235
in rolls and sticks	235
Liquorice root	205
Lists, price	178
Litharge	241
Lithographic presses	442
Lithographic stones, not engraved	302
Litmus	206
Live hogs	6
Live stock for farm (settlers')	705
Living animals, N.O.P.	5
Loaders, hay	448
Loading tools	424
Lobster fishing, manilla rope for	682
Lock joint pipe	400
Locomotive wheel tires, steel, rough	458
Locomotives for railways, &c.	438
Locomotives running across frontier	595
Locust beans	77
Locust bean meal	77
Logs	500
Looking-glass, German, unsilvered	324
Loops, & c., iron or steel	376
Lotions, alcoholic, N.O.P.	159
Lozenges, N.O.P.	220
Lubricating oils, petroleum, costing less than 25c. per gall.	269
Lubricating oils, N.O.P.	273
Lumber, sawn or split, rough	503
sawn or dressed on one side only	504
Lustres	566
Lustre wools, &c.	555

M

Goods.	Number of Tariff Item.
Macaroni	67
Mace, unground	32
ground	33
Machine card clothing	429
Machinery, beet root sugar	463
Machinery for manufacturing rifles	464
for manufacture of cordage, twine, &c.	467
for carding, spinning, weaving, &c.	468
Machinery, well drilling	469
N.O.P.	453
mining, &c.	460
mining, alluvial gold	461
Machine screws	413
Machines, bookbinding	442
briquette making	462 (*a*)
fire extinguishing	439
mowing	445
sewing	440
sewing, attachments	671
settlers'	705
strength testing	437
type casting and setting	441
Mackerel	115
lines	682
twine	682
Magazines, monthly, &c., unbound	184
Magic lanterns and slides	657
Magnesite	296
Magnetic machines for separating iron ores, &c.	460
Malleable sprocket-chain	411
Malt and malt flour	167
Malt, extract of	168
flour	168
Mane combs	652
Manganese, oxide of	335
Mangoes	90
Mangold seed	74
Manilla grass	539
hoods, unfinished	639
plaits or braids for hats	641
rope for lobster fishing	682
Mantels, slate	310
Mantle makers' fashion plates	184
Mantel, stockings for gas light	316 (*a*)
Manure, animal or vegetable	662
Manure spreaders	446
Manuscripts	177
Maple sugar and syrup	138
Maps, N.O.P.	180
insurance	177
for schools, &c.	696
for schools of blind	173
Marble, manufactures of, N.O.P.	307
sawn, &c.	306
rough	305
Masks, fencing	424
Mastic gum	254
Masts, iron or steel, for vessels	470
Mathematical instruments	657
Matrices for adv'tising stereotypes, &c.	432
stereotypes, &c., N.O.P.	433 (*a*)
for books, &c.	483
Matrix paper	201
Mats, cocoa, straw, hemp or jute	571
door & carriage, not metal, N.O.P.	570
rubber	619

Goods.	Number of Tariff Item.
Matting, cocoa, straw, hemp or jute	571
cork	573
rubber	619
Mattresses, hair, spring and other	519
steel wire for	481
Meal, buckwheat	50
corn	53
cotton seed cake	68
damaged in transit	46 (a)
linseed oil cake	68
locust bean	77
oat	57
palm nut cake	68
Meats, canned	8
extracts of	8
fresh, N.O.P.	7
Meats, N.O.P.	10
Meats, labels for	179
Meats, mince, condensed	106
Mechanical piano & organ players	597
Mechanic arts, books on	172
Medals, collections of	692
won in competition	692
Medicinal preparations, N.O.P.	220
vaseline, &c.	274
Medicinal roots	205
Medicinal wines, not over 40 per cent proof spirits	162
Medicines, alcoholic, N.O.P.	159
Meerschaum, crude or raw	678
Melado	135
Melado, concentrated	135
Melons	98
Menageries	701
Mercury pumps	460
Mescal	156
Metal, babbit	341
Metal, Britannia, in pigs, blocks & bars	355
manufactures of, not plated, N.O.P.	357
Metal communion sets	691
composition for watch cases, jewellery, & gold & silverware	365
Metal glove fasteners	671
Metal leaf, Dutch, schlag, gold, silver and aluminum	361
Metals, ores of	329
Metal, plated, for watch cases, jewellery, &c.	365
Metal, type	341
Metal, yellow, in bolts, bars and sheets.	347
Metallic articles (prizes)	692
Metallic bismuth, natural	331
receptacles, exported & retur'd	709
Metallic tubes for vaccine points	676
Metallurgy, books on	172
Metallurgical processes in iron, &c., converters for	460
Meters, gas	436
Methyl alcohol	156
for denaturing purposes	158
Methylated spirits	156
Mexican fibre	539
saddle trees	502
Microscopes	466
Military stores (Imperial government)	708
Milk, condensed	43
Milk foods	45
Mill board	192
Millet seed in pkgs. over 1 lb.	72
in pkgs. 1 lb. or less	73
Milliners' fashion plates	184
Milling cutters, steel blanks for	386
Mill, universal, steel plates	379 (a)
Mills, fanning	448
Mills, for engraving copper rollers, &c.	685
Mince meats, condensed	106
Mineralogical specimens	699
Mineral, orange, dry	242
Mineral potash, German	662
Mineral soap	228
Mineral waters, natural, not in bottles	154
Mineral wax, N.O.P.	225
Miners' safety lamps and accessories for cleaning, &c.	460
Mining, books on	172
Mining, machinery	460
alluvial gold	461
Mining powder	667
Mitts	627
Models of invention	694
Models, natural history, for schools, &c.	699
Mohair cloth for buttons	561
Mohair fabrics	566
Mohair yarns	560
Molasses, grain	168
Molasses testing over 56 degrees	135
cane imported direct	136
under 56 degrees, British	137
and imitations, N.O.P.	140
Molasses for manufacture of compressed food	137 (a)
Morocco leather and imitations	608
skins for, tanned	605
Mosaic flooring, articles for	285
Moss, Iceland and other, &c.	539
Mother-of-pearl, unmanufactured	680
Motor cars, for railways, &c.	438
Motor vehicles	438
Motors, electric	453
Mould boards cut to shape only	444
Mouldings of wood	508
Moulds, glass	456
gold beaters'	686
ingot	456
Mounts, pipe	656
umbrella, &c.	672
Movements, clock	368
watch	366
Mowers, lawn	450
Mower knives, steel for	475
Mowing machines	445
Mucilage	232
Muffs, fur	625
Mullet twine	682
Munitions of war (Imperial Government)	708
Muriatic acid	217
Muriate of potash	209
Museums, public, antiquities for	693
Music for mechanical piano players	182
Musical instrument cases	623

Goods.	Number of Tariff Item.
Musical instruments	597
Musical instruments for school of blind. settlers	698 705
Musket powder	668
Musk in pods or in grain	206
Muskets	424
Mushroom spawn	74
Music, printed	182
Mustard, ground	34
Mustard seed	74

N

Nail rods, Swedish rolled iron or steel for horse shoe nails	387
Nails, brass	352
composition	415
copper	352
cut, iron or steel	414
sheathing	415
wire, N.O.P.	416
N.O.P.	417
Naphtha wood	156
Napkins, linen or cotton	525
Navy, Imperial, articles for officers and men of	708
Neat's-foot oil	259
Nectarines	97
Needles	419
surgical	466
Net norsels	682
Net and nettings, N.O.P.	575
Nets, fish, sportsmen's	549
Nets, fishing, deep sea	682
Nets, twine for	682
Nets, lawn tennis	549
Netting, wire, iron or steel	409
Nevada silver, manufactures of, not plated, N.O.P.	357
Newfoundland fisheries, product of	Sec. 8
Newspapers, partly printed	183
unbound	184
Newspaper printing presses, &c.	443
Nibs, cocoa	19
Nickel in bars and rods 6 ft., &c.	356
Nickel in ingots, blocks or bars, N.O.P.	355
Nickel in strips, sheets or plates	356
Nickel anodes	358
Nickel caps for whips	673
Nickel hollow-ware	428
Nickel-plated ware	362
Nickel silver in bars and rods	356
Nickel silver ingots, blocks or bars, N.O.P.	355
in strips, sheets or plates	356
manufactures of, not plated, N.O.P.	357
Nitrate of ammonia	208
lead, not ground	488
potash	209
soda	210
Nitre, cubic	210
sweet spirits of	161
Nitric acid	216
Nitrite of soda	210
Nitro	666
Nitro-glycerine	666
Nitrous ether	161
Noils	554
Notches for umbrellas, &c.	672
Notes, bank, unsigned	181
Notes, promissory, unsigned	181
Novels, &c., unbound or paper bound	169
Numerals, not paper	661
Nuns' cloth, to be finished in Canada	563
Nursery stock, N.O.P.	82
Nut galls and extracts thereof	203
Nutmegs, unground	32
ground	33
Nuts, acorn	26
almonds, walnut, Brazil nuts, pecans and shelled peanuts	109
candied	141
cocoa, N.O.P.	110
cocoa, imported direct by vessel	111
cocoa, desiccated	113
dyeing or tanning	203
N.O.P.	112
shelled, N.O.P.	114
crude drugs, N.O.P.	204
iron or steel	412
Nut blanks, iron or steel	412
Nuts for rifles (government)	464
Nuts, unmanufactured ivory	674

O

Oak felloes, rough, &c.	502
Oak spokes, rough, &c.	502
Oak staves	502
Oakum, juts or hemp	541
surgical dressing	236
Oar blocks, rough, &c.	502
Oatmeal	57
Oats	56
Oats, rolled	57
Ochres	245
Ochrey earths	245
Odours, French or flower—in oil in tins, &c.	233
Office furniture	519
Oiled silk and cloth, N.O.P.	562
Oil, aniline, crude	203
Oil cake and meal, linseed	68
Oil, carbolic or heavy	278
china wood	266
coal and kerosene, N.O.P.	271
cocoanut, not edible, &c.	278
Oil, cod-liver	265
cotton seed for canning fish	276
essential	264
finish, N.O.P.	249
fuel and gas, .8235 specific gravity	267
gas, crude, lighter than .8235, but not less than .775, &c.	270
fusil	156
hair	234
illuminating, costing more than 30 cents per gallon	268
lard	259
linseed or flax seed	258

Goods.	Number of Tariff Item.
Oil, lubricating, less than 25 cents per gallon	269
N.O.P., (lubricating)	273
medicinal, N.O.P.	220
neat's foot	259
olive, N.O.P.	262
olive, for manufacturing soap, tobacco or canning fish	278
palm, bleached	277
palm, not edible, &c.	278
palm, kernel, not edible, &c.	278
peppermint	263
petroleum, crude, .8235 specific gravity	267
lighter than .8235 but not less than .775	270
petroleum, for concentration of ores	275
potato	156
resin	266
sesame seed	259
spermaceti, whale and other fish oils, N.O.P.	265
soap, whale	227
Ointments, N.O.P.	220
Oleographs, advertising	178
N.O.P.	180
Olive oil, N.O.P.	262
for manufacturing soap, tobacco or canning fish	278
Olives in brine	89
Olives, refuse (foots)	280
Operating tables, surgical	466
Opium, crude	221
powdered	222
prepared for smoking	223
Optical instruments	657
Orange mineral, dry	242
Orange rinds in brine	91
Orange wine	163
Oranges	101
Ore of cobalt	332
Ore, kryolite or cryolite	334
Ore, samplers, automatic	460
Ores of metals of all kinds	329
Organ keys, parts to manufacture	675
Organs	597
Organs, parts of	598
Organ players	597
Orleans fabrics, to be finished in Canada	563
Ornaments, alabaster, amber, &c.	624
bead	624
Orris root	205
Osier plaits or braids for hats	641
Osiers, unmanufactured	497
Overcoatings	567
Oxalic acid	208
Oxide, arsenous	208
Oxide of ethyl, hydrated	156
of copper, cobalt and tin	208
of copper black, for manufacture of chlorate	488
of manganese	335
Oxides	246
Oyster pails exported and returned	709
Oysters prepared or preserved, N.O.P.	123
Oysters, seed and breeding	129
Oysters in the shell	128
shelled in cans not over 1 pint	125
over 1 pint, not over 1 qt	126
over 1 qt.	127
bulk	124

P

Goods.	Number of Tariff Item.
Packages, containing goods	710
salt	41
Packing rubber	619
Pads, hair brush	654
Pads, paper, not printed	198
stair	571
Paeonias	78
Pails, oyster, exported and returned	709
Paint, gold liquid	251
anti-corrosive and anti-fouling	247
Paints ground in spirit	248
N.O.P.	247
Paintings and pastels	695 & 695 (a)
Paintings, N.O.P.	180
Palm leaf braids or plaits for hats	641
Palm leaf hoods	639
Palm leaf, unmanufactured	640
Palm kernel oil, not edible, &c.	278
Palm nut cake and meal	68
Palm oil, bleached	277
not edible, &c	278
Palm spirit	156
Palms	78
Pamphlets, advertising	178
N.O.P.	171
Pans, platinum, for sulphuric acid	490
Paper, album insides	177
baryta coated, &c.	188
boxed	198
Paper cutting machines, bookbinders'	442
Paper, of all kinds, N.O.P.	197
Paper, hemp for shot shells	186
manufactures of, N.O.P.	199
Paper, matrix	201
Paper pads	198
Paper patterns, boot and shoe	202
Paper, printing, not more than 2¾c. per lb.	196
ruled, bordered and coated	198
Paper sacks and bags	193
Paper, sand, glass, flint and emery	192
Paper shells, brass cups for	484
Paper, tarred	192
Paper tubes and cones for winding yarn	189
Paper, union collar cloth, glossed or finished	191
Paper, union collar cloth, not glossed or finished	190
Paper, wall	195
waste, clippings	681
Papers albuminized, &c., for photographer	187
news, partly printed	184
weekly, literary, unbound	184
window blind	195
Papeteries	199

Goods.	Number of Tariff Item.
Papier-mache shoe buottons	671
Papier-mache ware, N.O.P.	198
Paraffin wax	224
Parasols, sticks, bamboo reeds for	497
sticks or handles, N.O.P.	513
sticks, ribs, runners, &c., for	672
Parasols	629
Paris green, dry	250
Paris, plaster of, calcined, &c.	293
not calcined	294
Paris white	240
Paste, adhesive	232
chocolate, not sweetened	20
sweetened	21
Paste, cocoa, not sweetened	20
sweetened	21
indigo	203
Paste, liquorice	235
Pastes, tooth, &c.	234
N.O.P.	220
Patent leather	608
Patent medicines, N.O.P.	220
Patterns, metal	430
paper, boot and shoe	202
Paving brick	282
Paving blocks of stone	306
Peaches	102
Peach trees	81
for grafting	79
Peanuts, shelled	109
Pears	97
Pear trees	81
Pear trees for grafting	79
Pearl ashes	209 (*a*)
Pearls, and imitations thereof	648
Pease, N.O.P.	48
seed, from Great Britain	76
Pecans, not shelled	109
Pedometers	657
Peel, candied	141
Pelts, raw	599
Pencils, lead	655
slate	311
Penholders	655
Pens	655
Peppermint oil	263
Percussion caps	424
Perfumed preparations, non-alcoholic	234
Perfumed spirits	160
Perfumery, non-alcoholic	234
Perfumes, alcoholic	160
Periodicals, illustrated, advertising	178
N.O.P.	171
Peroxides of hydrogen, solutions of	219
Peroxide of soda	210
Personal effects, British subject dying abroad	704
Personal effects, left by bequest	704
Pessaries	236
Petroleum, crude, ·8235 specific gravity	267
lighter than ·8235 but not less than ·775	270
Petroleum, illuminating oils, costing more than 30c. per gall.	268
lubricating oils, costing less than 25c. per gall	269
Petroleum, lubricating oils, N.O.P.	273
preparations of, similar to vaseline	274
products of, N.O.P.	271
oil for concentration of ores, &c.	275
Pharmaceutical preparations, N.O.P.	220
Pheasants	2
Phials	326
Philosophical instruments, N.O.P.	657
&c., for colleges, &c.	696
Phosphate acid, N.O.P.	218
Phosphate rock	662
Phosphor bronze in blocks, &c.	342
Phosphor tin in blocks, &c.	342
Phosphorus	208
Phonographs and records, &c.	597
Photograph frames	512
Photographic dry plates	659
Photographic instruments	657
Photographic paper, baryta coated, &c.	188
Photographers' paper, chemically prepared	187
Photographic reproductions for schools	696
Photographs sent by friends	690
Photographs, N.O.P.	180
Pianofortes	597
Piano key ivories	674
Piano keys, actions, &c., parts for manufacture of	675
Pianofortes, parts of	598
players	597
Pickets, plain wood	503
Pickles	88
Pictorial illustrations of insects, &c.	177
Picture frames	512
Picture wire	408
Pictures (bequest)	704
Pictures, Sunday school lesson	172
N.O.P.	180
Pies	141
Pigeons, homing	2
Pigs, Britannia metal in	355
brass and copper	348
iron in	375
lead in	337
tin in	343
zinc in	345
Pillow cases	525
Pills, N.O.P.	220
Pine apples	90
Pine pitch	585
tar	585
Pins, rolling	510
wire, N.O.P.	419
Pipe, cast iron	394
Pipe clay	295
Pipe, lock joint	400
Pipe mounts	656
Pipe of iron, steel or wood, wire-bound, for alluvial gold mining	461 (*a*)
Pipe, platinum, for sulphuric acid	490
Pipe, steel or iron, fittings for	402
skelp iron or steel for manufacture	383

Goods.	Number of Tariff Item.
Pipe, wire bound, wooden	401
Pipes, drain	284
sewer	284
tobacco	656
Pistol covers or cases	424
Pistols	424
Pitch, bone, crude	584
Burgundy	585
coal and pine	585
Plains, to be dyed or finished in Canada	563
Plaits, chip, Manilla, straw, &c., for hats	641
Planks, wood, sawn or split	503
split or cut or dressed on one side only	504
wood jointed, &c.	505
Plans, building, N.O.P.	180
Plantains	90
Plants for dyeing or tanning	203
Plants, fruit, N.O.P.	82
nursery stock, N.O.P.	82
rubber	78
Plaster of Paris, calcined, &c.	293
ground, not calcined	294
wall, prepared	293
Plasters, N.O.P.	220
Plate, family (bequest)	704
Plate glass, not over 7 sq. feet, not bevelled	320
over 7 sq. feet, not over 25 sq. feet, not bevelled	321
Plate glass, N.OP.	322
bent	319
German looking, unsilvered	324
Plate, steel, universal mill	379 (a)
Plated metal for watch cases, jewellery and wire	365
Plated ware, nickel and electro	362
Plates, Canada	384
engraved on wood or metal	431
fashion, tailors', milliners', &c.	184
china goat	602
iron or steel, for boilers, &c.	380
iron or steel, not less than 30 in., in width and over ¼ in. thick	381
iron or steel, sheared or not	382
for vessels	470
over 3½ cents per lb., N.O.P.	386
photographic, dry	659
plough, &c., cut to shape only	444
railway, fish and tie	389
terne	384
Platinum, &c., for maunfacture of chlorates	488
Platinum crucibles	489
retorts, &c., for sulphuric acid	490
Platinum bars, strips, sheets or plates	363
wire	363
Players, organ and piano	597
Playing cards	194
Pleasure carts	592
Plough plates cut to shape only	444
Ploughs	446
Plumbago crucibles	300
manufactures, N.O.P.	314
unmanufactured	313
Plums	97 (a)
dried, unpitted	99
Plumtrees	81
for grafting	79
Plush fabrics	581
Pocket books	623
Pods, musk in	206
Points, ivory vaccine	206
vaccine, sundry articles for	676
Poles, cornice	519
hop	500
Polish, knife and other, N.O.P.	252
Pollock lines	682
Pomades, preserved in fat, &c.	233
Pomatums	234
Pomegranates	90
Pontianac gum	254
Poplar heading and stave bolts and staves of	500 (a)
Pop corn, candied	141
Porcelain tableware	287
Portable engines (threshers)	447
Porter in bottles	147
in casks	146
Portfolios	623
Portland cement	290
Postage stamps, collections of	692
Posts, fence	500
Posters, advertising	178
Post-hole diggers	448
Pot ashes	209 (a)
Potash, bichromate of	209
caustic	209 (a)
chlorate of, ground	209
German mineral	662
salts	662
muriate of	209
nitrate of	209
prussiate of, red and yellow	209
sulphate	209
Potassium, cyanide of	208
Potato diggers	448
flour	39
spirit or oil	156
starch	39
Potatoes, N.O.P.	83
sweet	84
Pouches, tobacco	656
Poultry, canned	8
N.O.P.	9
Pounders	510
Powdered soap	228
Powder, blasting	667
canister	668
canon	668
giant	666
gun	668
mining	667
musket	668
rifle	668
sporting	668

Goods.	Number of Tariff Item.
Powders, baking	231
brocade and bronze	361
custard	141
flavouring	141
jelly	141
soap	228
tooth	234
N.O.P.	220
Prayer books	172
Precious stones, not set, pierced, &c.	648
Precipitate of copper, crude	208
Preparations, non-alcoholic for disinfecting, dipping or spraying	219 (*a*)
Preserved ginger	107
Preserves, N.O.P.	106
Pressed felt, not filled, &c.	564
Presses, lithographing	442
printing	442
newspaper, &c.	443
Price books and lists	178
Primers	424
for shot shell and cartridges	186
Printers folding machines	442
Printing ink	256
paper, valued not more than 2¼c. per lb.	196
presses, newspaper, &c.	443
presses	442
type for	340
Prizes won in competition	692
Printed matter, N.O.P.	181
music	182
Prints, N.O.P.	180
Promissory notes, unsigned	181
Pronged forks	449
Proprietary medicines, N.O.P.	220
Prunella cloth, wool	529
Prunes	99
Prussiate of potash, red or yellow	209
soda	210
Psalm books	172
Puddings, containing sugar	141
Puddled bars, iron or steel	376
Pulleys, belt	452
Pulp, of wood or straw	200
Pulque	156
Pumice and pumice stone	298
Pumps, mercury	460
Punchings, iron or steel wrought refuse	374
Purses	623
frames, clasps and fasteners for	658
Putty	253
dry, for polishing, &c.	457
Pyroligneous acid, N.O.P.	213
crude, not over 30 p.c.	214
Pyrometers	460
Pyroxylic spirit	156
Q	
Quails	2
Quassia juice	206
Quartz, crystallized	297
Quicksilver	333
flasks, exported and returned	709
Quills, natural	632
Quilts, linen or cotton	525
Quinces	97
Quince trees	81
Quinine, salts of	206
Quoins for printing	340
R	
Racks, cue	518
Radium	333
Rags, cotton, jute, hemp or wool	681
Railroad spikes	414
Railway cars	593
crossing frontier	595
fish and tie plates	389
freight rate books	170
scrapers	593
ties	500
switches, frogs, crossings and intersections	390
Railways, locomotives and motor cars for	438
Rails, crop ends of	374
for railways, N.O.P.	388
re-rolled	388 (*a*)
Raisins	99
Rakes, horse	446
N.O.P.	449
Rape seed, sowing	74
Raspberries, N.O.P.	95
wild	90
Raspberry, bushes	82
wine	163
Rat cages	421
Rattan, not further manufactured than split	498
unmanufactured	497
covered	637
plaits or braids for hats	641
Rawhide centres for whips	673
manufactures, N.O.P.	613
Ray apparatus, X	466
Ready-made clothing, wool, &c.	567
Reaper knives, steel for	475
Reaping hooks	449
Receptacles, metallic, exported and returned	709
Recognition buttons	651
Recorders, time	368
Records for phonographs, &c.	597
Recovered rubber	616
Red lead, dry	242
liquor for dyeing or calico printing	203
Reed, covered	637
Reeds, bamboo, for walking sticks, &c.	497
not further manufactured than split	498
for whips	673
Refuse stone	296
Regalia	646
Registers, cash	519
Religious tracts	172
Rennet, raw and prepared	11
Reports, Annual, for religious or benevolent associations	174
Resin, in packages 100 lb. and over	584
gum, crude drugs	204
oil	266

Goods.	Number of Tariff Item.
Reticules	623
frames, clasps, &c., for	658
Retorts	460
platinum for sulphuric acid	490
Revolvers	424
Revolving roasters, of metal, not made in Canada	462
Rhizomes	79
Rhubarb root	205
Rhododendrons	79
Ribbons of all kinds	582
Rice, cleaned	63
flour	39 (a)
uncleaned, unhulled or paddy	62
Rifle powder	668
Rifles	424
Rifles for government, parts unfinished	464
tools and machinery for manufacture of	464
Rinds, citron, lemon and orange in brine	91
Rings for umbrellas, &c.	672
Rivets, brass	352
copper	352
iron or steel	412
Road rollers	448
scrapers	593
Roasters, revolving, of metal not made in Canada, &c.	462
Rock, phosphate	662
Rockingham ware	288
Rods, brass	349
bronze, tobin	465
copper	348
fishing	511
iron or steel wire, for manufacturing wire	471
swedish nail, iron or steel for for horse-shoe nails	387
Rolled oats	57
Rollers, copper, discs or shells for engraving, &c.	685
Rollers, copper, for calico printing	370
Rollers, farm, road or field	448
window shade	517
Rolling pins	510
Roofing slate	309
Roots, dormant, N.O.P.	79
medicinal, unground	205
Root, crude drugs, N.O.P.	204
Rope manilla, for lobster fishing	682
wire	408
Ropes, head, for fishing nets	682
Rose bushes	82
Rose stock for grafting	79
Rosin in packages 100 lbs. and over	584
Rotary kilns of metal not made in Canada, &c.	462
Rough stuff	246
Rubber boots and shoes	617
stockinettes for	569
bulbs for vaccine points	676
Rubber cement	618
clothing	619
cotton or linen hose lined with	619
fillets for card clothing	683
hard, in sheets	616
Rubber heads for whips	673
hose	619
manufactures of, N.O.P.	618
mats and matting	619
packing	619
plants	78
powdered	616
recovered	616
substitute	616
thread	684
tires for vehicles	592
unmanufactured	616
waste	616
Rubberized cloth	562
Rugs, cocoa, straw, hemp or jute	571
China goat	602
N.O.P.	572
Ruled paper	198
Rulers	655
Ruling machines, book-binders	442
Rum	156
bay	160
shrub	156
Runners for umbrellas, &c.	672
Russia iron	384
Russian hare skins	602
Rye	58
Rye flour	59

S

Goods.	Number of Tariff Item.
Sacks, hemp, linen or jute	552
paper	193
Saddle trees, Mexican	502
Saddlery	612
Safes, amalgam	460
and doors of	437
Safety lamps, miners accessories for cleaning, &c.	460
Safflower and extract of	206
Saffron	206
Saffron cake	206
Sago	64
flour	39 (a)
Sail twine of hemp or flax for sails	547
Sails for boat and ships	550
Sal ammoniac	208
skimmings	345
Sal soda	210
Salmon, fresh, pickled or salted	117
prepared or preserved, N.O.P.	123
twine	682
Salt cake	210
for sea or gulf fisheries	40
N.O.P., in packages	41
N.O.P., in bulk	42
Saltpetre	209
Salts of antimony	208
aniline	203
German potash	662
of quinine	206
Salves, N.O.P.	220
Samplers, ore, automatic	460
Sandarac gum	254

Goods.	Number of Tariff Item.
Sand	295
iron for polishing, &c.	457
crucibles	300
paper	192
stone, not hammered, &c.	305
Sappato gum	254
Sardines in tin boxes..(see anchovies).	120
Sarsaparilla root	205
Satchels	623
Sateens for corsets and dress stays	527
Satin, white	240
Sauces	88
Sausage skins or casings, not cleaned	12
Saw-dust of wood	499
Saws, steel for	473
Scale board for cheese	502
Scales	437
Schiedam	156
Schlag metal leaf	361
Schnapps	156
Scientific apparatus, &c.	696
Schools, antiquities for	693
for blind, articles for	698
philosophical and scientific apparatus, &c., for	696
School writing slates	311
Scows	590
Scrap brass	348
copper	348
iron, cast	375
iron or steel from vessels wrecked in Canadian waters	373
iron or steel wrought refuse	374
lead	337
leather, tanners'	605
Scrapers, road or railway	593
Screens, wire	519
Screws for rifles (government)	464
Screws, 'wood' and metal	413
Scroll iron or steel, 13 gauge & thicker.	378
14 gauge & thinner.	384
over 3½ cts. per lb.	
N.O.P.	386
Scythes	449
Seal twine	682
Sealing wax	224
Seamless bags, cotton	552
drawn tubing, zinc	345
iron or steel boiler tubes	395
iron or steel tubing over 4 in.	398
iron or steel tubing 4 in. or less	399
Seamless steel tubing, 3½ cts. per lb. and over	396
Seagrass, crude, &c.	539
Seaweed, crude, &c.	539
Sections, iron or steel, drilled	391
Sections, rolled iron or steel, N.O.P.	377
Seed cake, cotton	68
clover	71
drills	446
flax	70
lac	254
meal, cotton	68
Seed oil, cotton, for canning fish	276
pease and beans from G. B.	76
timothy	71

Goods.	Number of Tariff Item
Seedling stock for grafting	79
Seeds, annato, beet, carrot, turnip, mangold, mustard, sowing rape seed mushroom spawn	74
aromatic, viz.:—anise, anise star, caraway, coriander, cardamom, cumin, fenel and fenugreek, crude	75
dyeing and tanning	203
N.O.P., in packages over 1 lb.	72
N.O.P., in packages one pound or less	73
crude drugs, N.O.P.	204
sunflower, canary, hemp, millet, in packages over 1 lb.	72
sunflower, canary, hemp and millet, in packages 1 lb. or less	73
valued at not less than $5 per pound	71 (a)
Seine twine	682
Seines	682
Senegal gum	254
Separators, cream, materials for	472
cream, steel bowls for	459
N.O.P.	448
(threshing)	447
Serges to be finished in Canada	563
Serum for subcutaneous injection	206
Sesame seed oil	259
Settlers' effects	705
Sewer pipes	284
Sewing machine attachments	671
Sewing machines and parts	440
machines, settlers'	705
Sewing silk	579
thread, cotton, in hanks	535
Shackles, chain	410
Saddocks	101
Shade blanks, celluloid	237
rollers, window	517
Shades and shade holders	435
glass	326
window, cloth for	621
Shafting steel	393
Shafting of steel not over 2½ dia.	393 (a)
Shale oil, illuminating, costing more than 30c. per gal.	268
Shams	575
Shanks, shoe, steel for	476
Shapes, iron or steel, drilled	391
rolled iron or steel, N.O.P.	377
Shares, plough, cut to shape, &c.	444
Shea butter	277
Sheathing nails	415
Sheathing vessels, adhesive felt for	185
Sheep for improvement of stock	1
leather	604
Sheet iron or steel, sheared or not, N.O.P.	382
14 gauge and thinner	384
flat galvanized	384
coated, N.O.P.	384
Sheet iron or steel, over 3½c. per lb., N.O.P.	386
for vessels	470
Sheets, hard rubber in	616

Goods.	Number of Tariff Item.
Sheets, linen or cotton	525
Sheets, steel, for mower and reaper knives	475
Shelf oil cloth	573
Shell, lac in	254
Shells, cocoa	19
copper, for advertising stereotypes, &c.	432
for sterotypes, &c.	433
for books, &c.	483
paper, brass caps for	484
shot, primers and hemp paper for	186
unmanufactured	680
Shingle bolts	500
Shingles, wood	502
Ship-building, books on	172
Ships, chronometers and compasses for.	369
Ships' sails	550
Shirt laces	630
Shoddy, cotton, woollen, &c	533
Shoemakers' ink	252
Shoe blacking	252
buttons, N.O.P.	649
papier mache	671
dressing	252
eyelets and eyelet hooks	671
lace wire fasteners	671
Shoe laces	630
tagging metal for	487
Shoe patterns, paper	202
shanks, steel for	476
Shoes, pegged, &c.	611
wire for manufacture of	482
India rubber	617
N.O.P.	611 (*a*)
Shot iron, for polishing, &c.	457
shells, hemp paper for	186
primers for	186
Shovel blanks	450
handles 'D,' of wood	501
Shovels	450
steel for	387 (*a*)
Show cards, advertising	178
Show cases and metal parts	515
Shrub, rum	156
Shrubs, nursery stock, N.O.P.	82
Sickles	449
Side-lights	435
Siennas	245
Signs, not paper	661
Silex	297
Silicate of soda	210
Silk clothing, N.O.P.	583
cocoons	576
embroidery	579
fabrics	581
floss	579
in the gum, not more advanced than singles	578
in the gum or spun, for underwear, &c.	577
manufactures of, N.O.P.	583
Silk nets and nettings	575
oiled, flocked, coated, &c.	562
raw or as reeled from cocoon	576
sewing	579
Silk spun, not coloured	578
twist	579
velvets	581
waste	576
Silver anodes	358
coins, except foreign	360
German and nickel in bars and rods	356
German and nickel, in ingots, blocks or bars	355
German and nickel, stripes, sheets or plates	356
German, Nevada and nickel and manufactures of, not plated, N.O.P.	357
ingots, blocks, bars, drops, sheets, plates, &c.	359
leaf	361
manufactures, N.O.P.	362
medals (prizes)	692
sweepings	359
ware, sterling or other	362
Silvered glass	323
Sinkers	422
Sinks, eathenware, iron, &c.	289
Sizing cream	255
enamel	255
Skates of all kinds	423
Skeletons and parts	699
Skelp iron or steel, sheared, &c., N.O.P.	382
for manufactures of pipe	383
Skin washes, alcoholic	160
Skins, Astrakhan or Russan hare, not dyed	602
Skins, chamois	604
China goat skins, not dyed	602
fish	699
for morocco leather	605
taxidermic purposes	699
fur, not dressed	601
fur, dressed	603
Skins, goldbeaters'	686
raw	599
sausages, not cleaned	12
N.O.P.	605
Slabs, iron or steel	376
Slack coal, bituminous	587
Slag, blast furnace	372
pots, furnace	462
trucks, furnace	462
Slate mantels	310
manufactures of N.O.P.	310
pencils	311
roofing	309
Slates, school writing	311
Sleds, children's	592
Sleighs	591
Slides, magic lantern	657
Slime tables for mining	677
Slippers, N.O.P.	611
Slugs for printing	340
Smelting, blast furnaces for copper or nickel	460
Smelting machinery	460
Smokers' sets	656

Goods.	Number of Tariff Item.
Snaths	448
Snuff	145
Soap, castile	230
common or laundry	229
mineral	228
powdered	228
powders	228
N.O.P.	228
whale oil	227
Soap stone	296
Sockets, electric	453
tubular bow, steel for	478
Socks of all kinds	568 (a)
Soda, arseniate of	210
ash	210
bichromate	210
binarseniate	210
bisulphite	210
caustic	210 (a)
chlorate of	210
nitrate	210
nitrite	210
peroxide	210
prussiate	210
sal	210
silicate	210
stannate	210
sulphate of, crude	210
sulphite	210
Sodium, sulphide of	210
cyanide of	208
Sole leather	606
Soups	8
Southdown combing wool	555
Soy	88
Spade blanks	450
Spades	450
Spanish grass	539
Spar ornaments	624
Sparkling wines	165
Spawn, mushroom	74
Specimens, botanical and entomological	699
mineralogical	699
natural history for schools, &c.	699
Spectacle frames and metal parts	328
Spectacles and lenses for	327
Spelter, zinc	345
Spermaceti oil	265
Spices, unground	30
ground	31
Spiegeleisen	375
Spikes, composition	415
cut, iron or steel	414
railroad	414
N.O.P.	417
Spinning, machinery for	468
Spirit, palm	156
potato	156
pyroxylic	156
varnishes and lacquers	248
wood	156
Spirits of ammonia, aromatic	161
methylated	155
Spirits of nitre, sweet	161
of turpentine	261
of wine, N.O.P.	156
paint and colours ground in	248
perfumed	160
Spirituous liquors	156
N.O.P.	156
Spokes, hickory or oak, rough	502
Spoons, trawling	422
Sporting powder	668
Sprats in tin boxes (see anchovies)	120
Spraying, preparations for	219 (a)
Spreaders, manure	446
Spring mattresses	519
Spring for railway and other vehicles	392
surgical trusses	474
Springs, clock, steel for	476
furniture	519
lamp	434
for rifles (Government)	461
Sprinklers for fire protection	439
Sprocket chain, malleable	411
Spurs and stilts for eathenware	371
Squills, root	205
Squirrel cages	421
Stair linen	525
pads	571
Stamps, postage, collection of	692
Stannate of soda	210
Starch and similar preparations	39
corn	39
potato	39
Statues and statuettes	624
Stave bolts	500
Staves, barrel, rough, &c.	502
Staves and stave bolts of poplar	500 (a)
Stay laces	630
Stays, dress, flat wire for	479
Stearic acid	215
Stearine, animal, N.O.P.	13
Steel angles, rolled, not less than 35 lb. per yd.	379
rolled, N.O.P.	377
for vessels	470
axles, axle bars and blanks for railway and other vehicles	392
balls for machinery, &c.	491
balls for gas buoys	465
band, 14 gauge and thinner	384
band, 13 gauge and thicker, &c.	378
band, over 3½ c. per lb.	386
bars, rolled, N.O.P.	378
bars, hammered, drawn or cold rolled	393
bars, over 3½ c. per lb., N.O.P.	386
beams for vessels	470
beams, rolled, not less than 35 lbs. per yd.	379
beams, rolled, N.O.P.	377
billets, 60 lb. and over	376
billets, N.O.P.	378
blanks for milling cutters	386
blooms, crop ends of	374
blooms	376
boiler tubes, wrought or seamless	395

Goods.	Number of Tariff Item.
Steel bolt and bolt blanks	412
bowls for cream separators	459
bridges	391
buckles, N.O.P.	420
cable chain for vessels	470
caps for whips	673
castings	453
cast, over 3½ cents per lb., N.O.P.	386
chains, coil, &c.	410
channels, rolled, not less than 35 lb. per yard	379
channels, rolled, N.O.P.	377
chrome	385
columns, drilled, &c.	391
cutlery, N.O.P.	426
enamelled, agate and granite ware	427
fencing, buckthorn, &c.	405
for buckle, clasps, bed fasts, &c.	477
for shovels	387 (*a*)
for corset steels, clock springs and shoe shanks	476
for saws and straw cutters	473
for tubular bow sockets	478
forgings, N.O.P.	393
forks, table, rough	425
girders, rolled, N.O.P.	377
heads for gas buoys	465
hinges, T and strap and hinge blanks	412
holloware, N.O.P.	428
hoop, 13 gauge and thicker, &c.	378
hoop, 14 gauge and thinner	384
hoop, over 3½ cents per lb., N.O.P.	386
ingots and cogged ingots	376
knees for vessels	470
knife blades in the rough	425
loops, &c.	376
machinery, N.O.P., and parts	453
manufactures, N.O.P.	454
manufactures not made in Canada, for vessels	470
nails, cut	414
nail rods, Swedish, for horse-shoe nails	387
netting, wire	409
nuts and nut blanks	412
patterns	430
pipe, fittings for	402
plates, over 3½ cents per lb. N.O.P.	386
plates, engravers'	431
for vessels	470
for boilers, &c.	380
30 inches and over in width and not less than ¼ inch thick	381
N.O.P., sheared or not	382
universal mill, &c.	379
puddled bars	376
rails, crop ends of	374
for railways	388
for railways re-rolled	388 (*a*)
ribs for umbrellas, &c.	672
rivets	412
Steel rods for manufacturing wire	471
scrap from vessels wrecked in Candian waters	373
scrap, wrought refuse	374
screws, N.O.P.	413
Steel scroll, 13 gauge and thicker, &c.	378
scroll, 14 gauge and thinner	384
scroll over 3½ cents per lb., N.O.P.	386
sections drilled, &c.	391
sections, rolled, N.O.P.	377
shafting	393
shafting not over 2½ in. dia.	393 (*a*)
shapes, hammered, drawn, &c.	393
shapes, drilled, &c.	391
shapes, rolled, N.O.P.	377
sheets, 14 gauge and thinner	384
flat, galvanized	384
coated, N.O.P.	384
for mower and reaper knives	475
over 3½c. per lb.	386
sheets, N.O.P., sheared or not	382
for vessels	470
shovels	450
skelp, sheared, &c., N.O.P.	382
for manuf. of pipe	383
slabs	376
spades	450
spikes, cut and railroad	414
springs for railway or other vehicles	392
for surgical trusses	474
strip for fencing	480
strip, 13 gauge and thicker, &c.	378
strip, 14 gauge and thinner	384
strip, 3½c. per lb., N.O.P.	386
structural sections, drilled, &c.	391
for beet sugar	463
tees, rolled, N.O.P.	377
tin plate bars, crop ends off	374
tires, locomotive and car wheel, rough	458
tubes for gas buoys, &c.	465
not joined or welded, &c.	397
tubing, over 4 inches	398
4 inches or less	399
other, N.O.P.	400
seamless, 3½c. per lb. and over	396
tubing, square	396
washers	412
wire cloth	409
wire, crucible, cast, &c.	403
wire, flat, for dress stays, corset wires, &c.	479
wire, flat, for fencing	480
wire for boot and shoes	482
wire for wire mattrasses	481
wire, galvanized, 9, 12 and 13 gauge	404
wool	492
Steels, corset	637
Stem seeds, crude drugs	204
Stereotypes, advertising	432
matrices and copper shells for	432

Goods.	Number of Tariff Item.
Stereotypes, N.O.P.	433
N.O.P. matrices for	433 (a)
of books, &c.	483
Sterling silverware	362
Stick lac	254
Sticks for umbrellas, &c.	672
umbrella and bamboo reeds for	497
umbrellas, N.O.P.	513
Sticks, walking	511
bamboo reeds for	497
rough	672
Stilts and spurs for earthenware	371
Stirrups, wood	502
Stock, animals for improvement of	1
for grafting	79
live for farm	705
seedling for grafting	79
Stockinettes for rubber boots and shoes	569
Stockings of all kinds	568 (a)
Stone, building, dressed	306
not hammered, &c.	305
chalk, China, cliff, refuse, &c.	296
manufactures of, N.O.P.	308
Stone, paving blocks	306
pumice	298
tiles or blocks for mosiac flooring	285
Stones, burr, rough, for binding into mill stones	299
Stones, curling and handles therefor	301
ground flint	296
lithographic, not engraved	302
precious, not set, pierced, &c.	648
Stoneware brown or coloured	288
demijohns, churns or crocks	286
Store furniture	519
Stores, military (Imperial Government)	708
Stout imported in bulk	146
Stout imported in bottle	147
Stove urns and other stove trimmings of metal	451 (a)
Stoves of all kinds	451
Stranded wire, N.O.P.	408
Strap hinges	412
Straw	69
Strawberries, N.O.P.	95
wild	90
Strawberry wine	163
Strawboard	192
Straw carpeting, rugs, mats and matting	571
Straw cutters, steel for	473
Straw knives	449
plaits or braids for hats	641
pulp	200
Strength testing machines	437
Stretchers, curtain	519
Strip fencing, buckthorn	405
wire, &c, for manuf. of,	480
iron or steel, 13 gauge and thicker, &c.	378
iron or steel, 11 gauge and thinner over 3½c. per lb., N.O.P	384
	386
Structural iron or steel, drilled, &c	391
for beet root sugar	463
Stuff, rough, N.O.P.	246
Sub-acetate of copper, dry	208
Substitute, rubber	616
Sugar, above No. 16 D. S.	134
beet root, machinery, &c.	463
cane, syrup and molasses	140
candy	141
concrete	135
drainings or pumpings drained in transit	135
grape or glucose	139
maple	138
N.O.P., not above 16 D.S.	135
Sugars, refined	134
Sulphate of alumina	212
ammonia	208
copper (blue vitriol)	208
iron (copperas)	208
lime	292
potash	209
soda	210
zinc	208
Sulphide of sodium	210
Sulphide of arsenic	208
Sulphite of soda	210
Sulphur, crude, or in roll or flour	208
Sulphuric acid	217
platinum articles for	490
ether	219
Sunday school lesson pictures	172
Sunflower seed in packages over 1 lb.	72
in packages 1 lb. or less	73
Sunshades	629
Sunshade sticks, bamboo reeds for	497
or handles, N.O.P.	513
ribs, notches, &c., for	672
Surgical dressings, antiseptic	236
Surgical instruments	466
needles	466
operating tables	466
trusses	236
steel springs for	474
Suspenders and parts thereof	628
Suspensory bandages	236
Swedish rolled iron and rolled steel nail rods for horse-shoe nails	387
Sweepers, carpet	519
Sweepings, gold and silver	359
Sweetmeats	141
Sweet potatoes	84
Swine for improvement of stock	1
Switches for railways	390
Swivels	422
Swords	424
Syrup, corn	139
glucose	139
maple	138
Syrups, fruit, N.O.P.	152
medicinal, N.O.P.	220
N.O.P.	140

T

Table cloths, linen or cotton	525
forks, not handled, rough	425
oil cloth	573

Goods.	Number of Tariff Item.
Tables, bagatelle	518
billiard	518
game	518
surgical operating	466
slime for mining	677
Tableware, blown glass	326
glass, cut, moulded or pressed	326
of China, porcelain, white granite or iron stone	287
Tablets for schools of blind	698
Tacks, brass and copper	352
N.O.P.	417
Tafia bitters	156
Tagging metal for shoe and corset laces	487
Tags, shipping, &c.	179
Tailors' fashion plates	184
Tails, fur, raw	600
Tallow	14
Tampico fibre	539
Tank bottoms, sugar	135
Tanners' scrap leather	605
Tannic acid	208
Tanning articles, &c.	203
Tanning, books on	172
Tape lines	657
rubbered, coated, &c	562
Tapioca	64
flour	39 (*a*)
Tar, coal and pine	585
Tar dyes, coal, not less than one lb.	203
Taraxacum root	205
Tarred paper	192
Tartar, cream of, in crystals	208
Tartar emetic	208
Tartaric acid crystals	208
Tassels	575
wool or worsted yarn for	559
Tea imported direct from the country of growth	28
purchased in the United Kingdom	28
N.O.P.	29
lead	336
Teasels	80
Tedders, hay	448
Tees, rolled iron or steel, N.O.P.	377
Teeth, artificial	688
Telegraph rate books	170
Telegraph instruments	453
Telephone instruments	453
Tennis nets, lawn	549
Terne plate	384
Terra cotta ornaments	624
Textile leather heads for whips	673
'T' hinges	412
Thongs for whips	615
Thread, cotton sewing, in hanks	535
N.O.P.	536
gilling for fishing nets	682
linen	536
rubber	684
Threshing machine outfits, including baggers, weighers and self-feeders	447
Thrown organzine, not coloured	578
Thumbs for whips	673
Tickets	179
Tie plates, railway	389
Ties, railway	500
Tiles, drain, not glazed	283
Tiles, earthenware or stone, for mosaic flooring	285
earthenware, N.O.P.	284
Timber, rough sawn or split	503
round, unmanufactured	500
Timothy seed	71
Time recorders	368
Time tables of foreign railways	170
Tin, bichloride of	208
crystals	208
foil	343
in blocks, pigs, bars and sheets	343
manufactures of, N.O.P.	344
oxide of	208
phosphor	342
plate bars, crops ends of	374
plates	343
strip waste	343
Tinware	344
Tinctures, alcoholic, N.O.P.	159
N.O.P.	220
Tippets, fur	625
Tips, cue	518
lava or other	435
for whips	673
Tires, locomotive and car wheel, steel, rough	458
rubber vehicle	592
Tobacco, cut	144
manufactures, N.O.P.	145
pipes	656
pouches	656
unmanufacetured, for excise	142
Toilet preparations, alcoholic	160
non-alcoholic	234
vaseline, &c.	274
Tomatoes, fresh	85
in cans, N.O.P.	86
Tonquin beans	77
Tonics, N.O.P.	220
Tool bags	622
Tools, loading	424
for manufacturing rifles	464
of trade, &c., settlers'	705
Tooth powders and washes, non-alcoholic	234
washes, alcoholic	160
Topographical globes	697
Tops, chimney	284
worsted, wool, such as grown in Canada	556
worsted, N.O.P.	554
Torchon lace	526
Torpedoes	665
Tortoise shells, unmanufactured	680
Tow, flax	539
surgical dressing	236
Towels	525
Towelling, linen or cotton	523
Toys	624
Traction engines (threshers)	447

Goods.	Number of Tariff Item.
Tracts, religious	172
Tragacanth gum	254
Tram, not coloured	578
Transfers, decalcomania	180
from plates engraved on wood or metal	431
Travellers' baggage	703
Travellers' carriages	702
Trawl twine	682
Trawls and trawling spoons	422
Tray cloths, linen and cotton	525
Treenails	502
Trees, N.O.P.	80
fruit, for grafting	79
fruit	81
nursery stock, N.O.P.	82
Mexican saddle	502
Tricycles	594
Trimmings, brass, for bedsteads	486
Troches, N.O.P.	220
Trucks, blast furnace slag	462
Trucks	593
Trunks	622
Trusses, surgical	236
surgical, steel springs for	474
Tubers	79
Tubes, boiler, wrought or seamless	395
corrugated, for marine boilers	395
iron, rolled, not joined or welded	397
paper for winding yarn, &c.	189
steel, rolled, not joined or welded, &c.	397
iron or steel for gas buoys, &c.	465
metallic and capillary for vaccine points	676
Tubing, aluminium	353
brass	348
copper	348
iron or steel, square	396
iron or steel, wrought or seamless, over 4 inches	398
iron or steel, wrought or seamless, 4 inches or less	399
iron or steel, other, N.O.P.	400
iron, over 4 inches for mining, &c.	460
lacquered or brass covered for bedsteads	486
lacquered or brass covered for carriage rails	486 (*a*)
platinum for sulphuric acid	490
seamless steel, 3½ cents per lb. and over	396
zinc, seamless drawn	345
Tubs, bath, N.O.P.	289
laundry	289
Tufa, calcareous	298
Tunnels, international, materials for	596
Turkish rugs or carpets	572
Turmeric	203
Turnip seed	74
Turpentine, raw or crude	260
spirits of	261
Turtles	130
Tuscan plaits or braids for hats	641
Tweeds, wool, worsted, &c.	567
Twills to be finished in Canada	563
Twine, articles made up of, N.O.P.	549
binders' for harvest binders	544
binders', articles for manufacture of	544 (*a*)
for fisheries	682
N.O.P.	548
machinery for manufacture of	467
sail, of hemp or flax	547
Twist, silk	579
Twisted wire, N.O.P.	408
Type for printing	340
for schools for the blind	698
metal	341
Type-casting machines	441
Typemaking accessories for press, &c.	442
Type-setting machines	441
Typewriters, for schools of blind	698
settlers'	705
Typewriters	441 (*a*)
U	
Ultramarine blue	240
Umbers	245
Umbrella handles or sticks, N.O.P.	513
Umbrellas	629
ribs, runners, notches, &c., for	672
sticks, bamboo reeds for	497
Undershirts	568
Underwear, silk in the gum or spun for.	577
Unenumerated goods	711
Union collar cloth paper glossed or finished	191
Union collar cloth paper not glossed or finished	190
Universal mill plate, steel	379 (*a*)
Universities, antiquities for	693
philosophical and scientific apparatus, &c., for,	696
Urinals, earthenware, &c.	289
Utensils, philosophical and scientific, for colleges, &c.	696
V	
Vaccine	206
Vaccine points, ivory	206
sundry articles for	676
Valerian root	205
Valenciennes lace	526
Valises	622
Vanners for mining	677
Vanilla beans	77
Varnishes, spirit	248
Varnishes, N.O.P.	249
Vaseline and similar preparations of petroleum	274
Vaults, doors for	437
Vegetables fibres	539
manure	662
Vegetables, N.O.P.	87
canned, N.O.P.	86
labels for	179
Vegetable wax	225

Goods.	Number of Tariff Item.
Vehicles, viz.:—freight, and farm wagons, &c.	591
buggies	592
motor	438
settlers'	705
springs and axles for	392
tires, rubber	592
Velveteens	581
Velvets	581
Velvets, silk	581
Veneers of ivory	674
of oak and other wood, &c.	507 (*a*)
of wood, N.O.P.	507
Vents, chimney	284
Verdegris, dry	208
Vermicelli	67
Vermouth wine, not more than 40 p.c. proof spirits	162
Vessels, articles for	470
built outside of Canada, &c.	590
adhesive felt, for	185
foreign, British Register since 1902, &c.	589
wrecked in Canadian waters, scrap iron or steel from	373
Vestments, church	573 (*a*)
Vinegar	213
Vines, grape	82
Vitriol, blue	208
Vulcanized fibre	509

W

Goods.	Number of Tariff Item.
Wadding, sheet, cotton, wool or fibre	520
Wads, gun	424
gun, felt board for	186
Wagon blocks, rough, &c.	502
Wagons, farm	591
freight	591
settlers'	705
Walking sticks, bamboo reeds for	497
or canes	511
mounts, &c., for	672
Wall diagrams, natural history for schools, &c.	699
Wall paper	195
plaster, prepared	293
Walnuts, not shelled	109
Warps, cotton, N.O.P.	520
Washboards	510
Washers, brass or copper	352
iron or steel	412
Washes, hair, tooth, skin, alcoholic	160
Washes, non-alcoholic	234
Waste, N.O.P., except metallic	681
cotton, woollen &c., machined	533
rubber or gutta percha	616
silk	576
tin strip	343
Watch actions or movements, including winding bars and sleeves	366
cases and parts	367
keys	368
Watches	368
Water, colonge and lavender	160
mineral, natural, not in bottles	154
Waters, N.OP.	220
Water lime cement	290
Wax, bees	15
Wax, mineral, N.O.P.	225
paraffine	224
sealing	224
vegetable	225
Wearing apparel, settlers'	705
wool, worsted &c.	567
Weaving, books, on	172
machinery	468
Webbing, non-elastic for suspenders	528
elastic over 1¼ inches wide	620
Weeders	446
Weeds, dyeing or tanning	203
Weighing beams	437
Well drilling machinery, &c.	469
Whalebone, unmanufactured	635
Whale oil	265
Whale oil soap	227
Wheat	60
Wheat flour	61
Wheelbarrows	593
Wheels, emery and carborundum	670
Whips, articles for manufacture of	673
Whip cords to be finished in Canada	563
Whips	615
Whiskey	156
Whisks	510
White granite tableware	287
White lead, dry	243
ground in oil	244
Paris	240
satin	240
zinc, dry	242
Whiting, gilders'	240
or whitening	240
Wicks, lamp	553
Willows, unmanufactured	497
Willow hoods, unfinished	639
plaits or braids for hats	641
Windmills	446
Window blinds, paper	195
cornices and poles	519
glass, common or colourless	318
shade rollers	517
shades and cloth for	621
Windows, glass, stained, &c.	325
wire	519
Windstackers	447
Wine, spirits of, N.O.P.	156
vermouth and ginger	162
Wines containing more than 40 p.c. proof spirits	156
medicinal, containing not more than 40 p.c. proof spirits	162
N.O.P.	163
except sparkling, not more than 40 p.c. from British South Africa	164
sparkling	165
Wire, brass, plain	350
iron, steel or zinc, for boots	

Goods.	Number of Tariff Item.
Wire, and shoes	482
barbed	480
bound wooden pipe	401
cable, N.O.P.	408
cloth, brass or copper	418
cloth, iron or steel	409
copper	351
covered	407
covered corset	637
crucible, cast steel, &c.	403
doors and windows	519
fasteners, shoe lace	671
fencing, iron or steel, N.O.P.	405
for manufacture of fencing	480
mattresses	481
for making wire rope	403 (*a*)
galvanized, iron or steel, 9, 12 and 13 gauges	404
nails, N.O.P.	416
netting, iron or steel	409
of all kinds, N.O.P.	406
phosphor, bronze	342
pins, N.O.P.	419
platinum	363
rods for maunfacture of wire	471
rope	408
rope for rigging ships and vessels	403 (*a*)
screens	519
steel, flat, for dress stays, corset wires, &c.	479
stranded or twisted	408
Wood alcohol	156
blinds	516
blocks or sticks, rough, &c.	502
cork, unmanufactured	493
cork, manufactured, N.O.P.	494
furniture	519
manufactures, N.O.P.	506
mouldings	508
naphtha	153
oils, China	266
pipe, wire-bound	401
pulp	200
sawdust	499
screws	413
shingles	502
shovel handles 'D'	501
spirit	156
staves, barrel	502
stirrups	502
timber, lumber, planks, &c., sawn only	503
timber, lumber, planks, &c., dressed on one side only	504
veneers	507
Woods, dyeing or tanning	203
Wool and hair of camel, alpaca, goat, &c.	554
blankets	565
cloth, prunella	529
cloths, N.O.P.	567
cotton	532
surgical dressing	236
Wool fabrics, &c., to be finished in Canada	563
Italian linings	566
lamb's, surgical dressing	236
manufactures of, N.O.P.	567
rags	681
ready-made clothing	567
shoddy	533
steel	492
such as grown in Canada	555
wadding	520
waste, machined, &c.	533
yarn for braids, cords, &c	559
yarns, costing 30c. per lb. and over	558
yarns, N.O.P.	557
Worm gut for cord and ligatures	687
Worsted cloths, N.O.P.	567
Worsted fabrics, &c., to be finished in Canada	563
Worsted fabrics and manufactures, N.O.P.	567
Worsted ready-made clothing	567
tops from such wool as grown in Canada	556
tops, N.O.P.	554
yarns for braids, cords, &c.	559
costing 30c. per lb and over	558
N.O.P.	557
Woven wire, brass or copper	418
fencing, iron or steel	405
iron or steel	409
Wringers, clothes	660
Writing desks, fancy	623
Writing ink	257
slates, school	311
Wrought iron or steel boiler tubes	395
or steel tubing over 4 inches	398
or steel tubing 4 inches or less	399
tubing over 4 inches for mining, &c.	460
Wrought scrap iron or steel	374

X

X ray apparatus	466
Xyolite collars and cuffs	631
Xyolite sheets, lump, blocks or balls, rough	238
Xyloite collars and cuffs	631
Xyloite sheets, lump, blocks or balls, rough	238

Y

Yachts	590
Yams	84
Yarn, alpaca	560
cotton for shoe laces	534
jute or hemp	542

Goods.	Number of Tariff Item.
Yarns, coir	532
cotton, N.O.P.	520
No. 40 and finer	532
linen for towels	543
mohair	560
tubes and cones for winding	189
woollen or worsted for braids, cords, &c.	559
woollen or worsted, costing 30 cts. per lb. and over	558
woollen or worsted, N.O.P.	557
Yeast cakes	38
Yeast, compressed, in bulk	36
compressed, in packages less than 50 lbs.	37
Yellow metal in bolts, bars and sheets.	347
Yoke, egg	207

Z

Zinc anodes	358
in blocks, pigs, sheets, plates, bars, rods	345
chloride of	208
dust	345
manufactures of, N.O.P.	346
seamless drawn tubing	345
spelter	345
sulphate of	208
white, dry	242
wire for boots and shoes	482

APPENDIX

TO

THE CUSTOMS TARIFF, 1907

APRIL, 1907.

No. 1.—Goods entitled to entry under Treaties with France and Japan.

No. 2.—An Act respecting Commercial Treaties Affecting Canada, as amended in 1906.

No. 3.—The French Treaty Act, 1894.

No. 4.—Proclamation declaring the French Treaty Act in force.

No. 5.—The Japanese Treaty Act, 1906.

No. 6.—The Dumping Clause—Regulations, &c.

No. 7.—Regulations respecting Surtax.

No. 8.—Temporary Admission of Canadian Goods returned for repairs.

No. 9.—Regulations respecting Machines and Machinery exported for repairs.

No. 10.—The Export Act—(Prohibited exports.)

No. 11.—Regulations respecting the Export of Deer Shot for Sport by persons not domiciled in Canada.

No. 12.—Bountied Articles prohibited from exportation without refund of bounty.

No. 1.—GOODS ENTITLED TO ENTRY UNDER TREATIES WITH FRANCE AND JAPAN.

GOODS.	RATES OF DUTY.
Non-sparkling wines containing 26 per cent or less of proof spirit.	The same rate as in the Intermediate Tariff, Item 163, Schedule A.
Champagne and all other sparkling wines.	The same rate as in the Intermediate Tariff, Item 165, Schedule A.
Castile soap.	1 cent per pound.
Nuts, n.e.s.	2 cents per pound.
Almonds, shelled.	3⅓ cents per pound.
Almonds, not shelled.	2 cents per pound.
Prunes.	⅔ cent per pound.
Plums.	20 cents per bushel.
Coverings of above goods.	The same rate as in Item 710, Schedule A.

Goods the produce or manufacture of the following countries are allowed the advantages of customs entry granted under the treaties with France and Japan, in respect of the articles above specified, viz.:—All British countries, Argentine, Austria-Hungary, Bolivia, Columbia, Corea, Denmark, France, Algeria and French Colonies, Japan, Liberia, Morocco, Muscat, Persia, Russia, Sweden, Salvador, Spain, Tonga, Venezuela.

PROOF OF ORIGIN.

Proof of origin for goods entered at Treaty rates shall be furnished to the satisfaction of the Collector of Customs before entry.

The following is an approved form of Certificate of Origin for such goods—to be written, printed or stamped on the invoice and signed by the exporter, viz.:—

I, ..., the exporter of the articles included in this invoice, have the means of knowing, and do hereby certify that all the articles in the said invoice are bona fide the produce or manufacture of the following country, viz.:—

(name of country)..... Signature..... Exporter.....

Dated at....., 19...

No. 2.—AN ACT RESPECTING COMMERCIAL TREATIES AFFECTING CANADA (CHAPTER 3 OF 1895) AS AMENDED IN 1906.

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. So soon as *The French Treaty Act,* 1894, chapter two of the Statutes of 1894, is brought into force by proclamation of the Governor General, the advantages granted to France by the treaty with that power mentioned in the said Act, with respect to its commerce with Canada, shall extend to any and every other foreign power which by reason of the operation of such treaty is, or may thereafter be, under the provisions of a treaty with Great Britain, entitled, in whole or in part, to the same or to the like advantages with respect to its commerce with Canada, to the extent to which in manner aforesaid such other foreign power is entitled thereto; and such advantages shall continue to so extend to such other foreign power so long as the said Act remains in force, or until the right of such other foreign power to such advantages under its treaty with Great Britain is sooner determined.

2. So long as such other foreign power continues to be entitled to such advantages, the operation of all laws inconsistent with its enjoyment of them shall be suspended to the extent to which they are so inconsistent.

3. The advantages so granted to France by the said treaty shall extend also to Great Britain and to the several British colonies and possessions with respect to their commerce with Canada, so long as France continues to be entitled to such advantages; and during the period for which France is so entitled to such advantages, all laws inconsistent with the enjoyment thereof by Great Gritain and such British colonies and possessions shall be suspended to the extent to which they are so inconsistent.

No. 3—CHAP. 2.

AN ACT RESPECTING A CERTAIN TREATY BETWEEN HER BRITANIC MAJESTY AND THE PRESIDENT OF THE FRENCH REPUBLIC.

[*Assented to 23rd July*, 1894.]

WHEREAS on the sixth day of February, one thousand eight hundred and ninety-three, an agreement or treaty, for the purpose of facilitating and extending commercial relations between Canada and France, was entered into by plenipotentiaries appointed by Her Majesty and by the President of the French Republic ; and whereas by the said treaty it is provided that it shall receive the sanction of the Parliament of Canada before it is ratified; and whereas it is expedient to make provision for that purpose : Therefore Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, declares and enacts as follows :—

1. This Act may be cited as *The French Treaty Act,* 1894.

2. The treaty of the sixth day of February, one thousand eight hundred and ninety-three, which is set forth in schedule A to this Act, is hereby sanctioned.

3. It is hereby declared that the duties of customs mentioned in article one of the said treaty as existing on the sixth day of February, one thousand eight hundred and ninety-three, on the several articles therein mentioned, were on that date as set forth in schedule B to this Act; and the reduction of the duties then existing as agreed upon in the said article shall take effect immediately upon the coming into force of this Act.

4. This Act shall not have force or effect until a day to be named by proclamation of the Governor General; and if the said treaty ceases to be binding on Canada, this Act shall cease to be of any effect on and after a day to be named by proclamation of the Governor General.

SCHEDULE A.

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and the President of the French Republic, being alike desirous of facilitating and extending commercial relations between Canada and France have resolved to conclude an agreement to this end, and have named as their plenipotentiaries, that is to say :—

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland: His Excellency the Marquess of Dufferin and Ava, a peer of the United Kingdom, member of the most Honourable Privy Council, Vice-Admiral of Ulster, Warden and Keeper of the Cinque Ports, Constable of the Castle Dover, etc., Her Ambassador Extraordinary and Plenipotentiary to the Government of the French Republic, and Sir Charles Tupper, Baronet, High Commissioner for Canada in London,

The President of the French Republic: Son Excellence M. Jules Develle, Deputy and Minister for Foreign Affairs, and Son Excellence M. Siegfried, Deputy, Minister for the Department of Commerce, Industry and of the Colonies.

Who after having communicated to each other their respective full powers, found in good and due form, have agreed upon the following articles :—

Article I.

Wines, sparkling and non-sparkling, common soaps, savons de Marseille (Castile soaps) and nuts, almonds, prunes and plums of French origin entering Canada shall enjoy the following advantages :—

1. Non-sparkling wines gauging 15 degrees by the centesimal alcoholometer or less, or according to the Canadian system of testing containing 26 per cent or less of alcohol, and all sparkling wines shall be exempted from the surtaxe or *ad valorem* duty of 30 per cent.

2. The present duty charged on common soaps, savons de Marseille (Castile soaps) shall be reduced by one-half.

3. The present duty charged on nuts, almonds, prunes and plums shall be reduced by one-third.

Article II.

Any commercial advantage granted by Canada to any third power, especially in tariff matters, shall be enjoyed fully by France, Algeria and the French colonies.

Article III.

The following articles of Canadian origin imported direct from that country accompanied by certificates of origin shall receive the advantage of the minimum tariff matters, shall be enjoyed fully by France, Algeria and the French colonies.

Canned meats.
Condensed milk, pure.
Fresh water fish, eels.
Fish preserved in their natural form.
Lobsters and crayfish preserved in their natural form.
Apples and pears, fresh, dried or pressed.
Fruits preserved, others.
Building timber in rough or sawn.
Wood pavement.
Staves.
Wood pulp (cellulose).
Extract of chestnut and other tanning extracts.
Common paper, machine-made.
Prepared skins, others, whole.
Boots and shoes.
Furniture of common wood.
Furniture other than chairs, of solid wood, common.
Flooring in pine or soft wood.
Wooden sea-going ships.

It is understood that the advantage of any reduction of duty granted to any other power on any of the articles enumerated above shall be extended fully to Canada.

Article IV.

The present agreement having received the sanction of the Parliament of Canada and of the French Chambers shall be ratified and the ratifications shall be exchanged at Paris as soon as possible. It shall come into operation immediately after this formality has been accomplished, and shall continue in force until the expiration of twelve months after either of the contracting parties shall have given notice of their intention of terminating the same.

It is agreed likewise that if non-sparkling wines gauging fifteen degrees at the most, or sparkling wines, become subject later on to an increase of duty in Canada,

the French Government by denouncing the present agreement could terminate its operation immediately without waiting until the expiration of the twelve months' delay provided for above.

In witness whereof, the respective plenipotentiaries have signed the present agreement and affixed thereto the seals of their arms.

Done in duplicate, at Paris, this 6th day of February, 1893.

DUFFERIN AND ALVA.
JULES DEVELLE.
CHARLES TUPPER.
JULES SIEGFRIED.

SCHEDULE B.

Non-sparkling wines, containing 26 per cent or less of proof spirits, whether imported in wood or in bottles, (six quart or twelve pint bottles to be held to contain a gallon), 25 cents per gallon, and for each degree of strength in excess of 26 per cent of spirits as aforesaid, an additional duty of 3 cents per gallon until the strength reaches 40 per cent of proof spirits; and in addition thereto, 30 per cent *ad valorem.*

Sparkling wines, in bottles containing each not more than a quart but more than a pint, $3.30 per dozen bottles; containing not more than a pint each but more than one-half pint, $1.65 per dozen bottles; containing one-half pint each or less, 82 cents per dozen bottles; bottles containing more than one quart each shall pay, in addition to $3.30 per dozen bottles, at the rate of $1.65 per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measures ; in addition to the above specific duty, there shall be an *ad valorem* duty of 30 per cent.

Castile soaps, 2 cents per lb.; nuts, n.e.s., 3 cents per lb.; almonds, shelled, 5 cents per lb.;almonds, not shelled, 3 cents per lb., prunes, 1 cent per lb.; plums, 30 cents per bushel.

No. 4.—PROCLAMATION DECLARING THE FRENCH TREATY ACT IN FORCE.

EXTRACT from the *Canada Gazette* of Saturday, October 12th, 1895.

PROCLAMATION.

HENRY STRONG,
Deputy Governor.

[L.S.]

Canada.

VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, &c., &c., &c.

To all to whom these presents shall come or whom the same may in any wise concern,—Greeting:

A PROCLAMATION.

CHARLES HIBBERT TUPPER,
Attorney General, Canada.

WHEREAS in and by an Act made and passed by the Parliament of Canada in the 57th and 58th years of Our Reign, chaptered two, and intituled: "An Act respecting a certain Treaty between Her Britannic Majesty, and the President of the French Republic," it is amongst other things enacted that the said Act shall not have force and effect until a day to be named by Proclamation of Our Governor General.

And Whereas it is expedient that the said Act should have force and effect upon, from and after the fourteenth day of October, in the year of Our Lord one thousand eight hundred and ninety-five:—

Now Know Ye, that We, by and with the advice of Our Privy Council for Canada, do by this Our Proclamation, declare that the said Act passed in the 57th and 58th years of Our Reign, chapter two, and known as "The French Treaty Act, 1894," shall have force and effect upon, from and after the fourteenth day of October, in the year of Our Lord one thousand eight hundred and ninety-five.

Of all which Our loving subjects and all others whom these presents may concern, are hereby required to take notice and to govern themselves accordingly.

IN TESTIMONY WHEREOF, WE have caused these Our Letters to be made Patent and the Great Seal of Canada to be hereunto affixed. WITNESS, The Honourable Sir Henry Strong, Knight, Deputy of Our Right Trusty and Right Well-Beloved Cousin and Councillor the Right Honourable Sir John Campbell Hamilton-Gordon, Earl of Aberdeen; Viscount Formartine, Baron Haddo, Methlic, Tarves and Kellie, in the Peerage of Scotland; Viscount Gordon of Aberdeen, County of Aberdeen, in the Peerage of the United Kingdom; Baronet of Nova Scotia, Knight Grand Cross of Our Most Distinguished Order of St. Michael and St. George, &c., &c., Governor General of Canada.

At Our Government House, in Our City of Ottawa, this tenth day of October, in the year of Our Lord one thousand eight hundred and ninety-five, and in the fifty-ninth year of Our Reign.

By Command,

W. H. MONTAGUE,
Secretary of State.

No. 5.—AN ACT RESPECTING A CERTAIN TREATY BETWEEN CANADA AND JAPAN.

Assented to, 1906.

Whereas on the 31st January, 1906, a convention was signed at Tôkiô between the United Kingdom and Japan respecting commercial relations between Canada and Japan, and ratifications were exchanged at Tôkiô on July 12, 1906; and whereas it is expedient that the said convention should receive the sanction of the Parliament of Canada; Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, declares and enacts as follows :—

1. This Act may be cited as *The Japanese Treaty Act,* 1906.

2. The convention of the 31st day of January, 1906, which is set forth in the schedule to this Act is hereby sanctioned.

SCHEDULE.

CONVENTION BETWEEN THE UNITED KINGDOM AND JAPAN RESPECTING COMMERCIAL RELATIONS BETWEEN CANADA AND JAPAN.

Signed at Tôkiô, January 31, 1906.

[*Ratifications exchanged at Tôkiô, July* 12, 1906

(Signed also in Japanese Text.)

His Majesty the King of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the Seas, Emperor of India, and His Majesty the Emperor of Japan, being equally desirous of facilitating the commercial relations between Japan and Canada, have resolved to conclude a convention to that effect, and have named as their respective Plenipotentiaries :

His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India, Sir Claude Maxwell MacDonald, Knight Grand Cross of the Most distinguished Order of St. Michael and St. George, Knight Commander of the Most Honourable Order of the Bath, His Britannic Majesty's Ambassador to Japan; and

His Majesty the Emperor of Japan, Takaaki Kato, Shoshii, First Class of the Imperial Order of the Sacred Treasure, HisImperial Majesty's Minister of State for Foreign Affairs;

Who having reciprocally communicated their full powers, found in good and due form, have agreed as follows :—

ARTICLE I.

The two high contracting parties agree that the stipulations of the Treaty of Commerce and Navigation between Great Britain and Japan, signed at London on the 16th day of July, 1894 (corresponding to the 16th day of the 7th month of the 27th year of Meiji), and the supplementary convention between Great Britain and Japan signed at Tôkiô on the 16th day of July, 1895 (corresponding to the 16th day of the

7th month of the 28th year of Meiji), shall be applied to the intercourse commerce and navigation between the Empire of Japan and the British Dominion of Canada.

ARTICLE II.

The present convention shall be ratified, and the ratifications thereof shall be exchanged at Tôkiô as soon as possible. It shall come into effect immediately after the exchange of ratifications and shall remain in force until the expiration of six months from the day on which one of the high contracting parties shall have announced the intention of terminating it.

In witness whereof the above mentioned Plenipotentiaries have signed the present convention and have affixed thereto their seals.

Done in duplicate at Tôkiô, in the Japanese and English languages, this 31st day of January, of year one thousand nine hundred and six, corresponding to the 31st day of the 1st Month of the 39th year of Meiji.

(L.S.) CLAUDE M. MACDONALD.
(L.S.) KATO TAKAAKI.

TREATY OF COMMERCE AND NAVIGATION BETWEEN GREAT BRITAIN AND JAPAN.

SIGNED AT LONDON, JULY 16, 1894.

Ratifications exchanged at Tôkiô, August 25, 1894.

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Empress of India, and His Majesty the Emperor of Japan, being equally desirous of maintaining the relations of good understanding which happily exist between them, by extending and increasing the intercourse between their respective States, and being convinced that this object cannot better be accomplished than by revising the treaties hitherto existing between the two countries, have resolved to complete such a revision, based upon principles of equity and mutual benefit, and, for that purpose, have named as their plenipotentiaries, that is to say:—

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Empress of India, the Right Honourable John, Earle of Kimberley, Knight of the Most Noble Order of the Garter, &c., &c., Her Britannic Majesty's Secretary of State for Foreign Affairs :

And His Majesty the Emperor of Japan, Viscount Aoki Siuzo, Junii, first class of the Imperial Order of the Sacred Treasure, His Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of St. James' ;

Who, after having communicated to each other their Full Powers, found to be in good and due form, have agreed upon and concluded the following articles :—

ARTICLE I.

The subjects of each of the two High Contracting Parties shall have full liberty to enter, travel, or reside in any part of the dominions and possessions of the other Contracting Party, and shall enjoy full and perfect protection for their persons and property.

They shall have free and easy access to the Courts of Justice in pursuit and defence of their rights; they shall be at liberty equally with native subjects to choose and employ lawyers, advocates, and representatives to pursue and defend their rights before such Courts, and in all other matters connected with theadministration of justice they shall enjoy all the rights and privileges enjoyed by native subjects.

In whatever relates to rights of residence and travel; to the possession of goods and effects of any kind; to the succession to personal estate, by will or otherwise, and the disposal of property of any sort in any manner whatsoever which they may lawfully acquire, the subjects of each contracting party shall enjoy in the dominions and possessions of the other the same privileges, liberties, and rights, and shall be subject to no higher imposts or charges in these respects than native subjects, or subjects or citizens of the most favoured nation. The subjects of each of the Contracting Parties shall enjoy in the dominions and possessions of the other entire liberty of conscience, and, subject to the Laws, Ordinances, and Regulations, shall enjoy the right of private or public exercise of their worship, and also the right of burying their respective countrymen according to their religious customs, in such suitable and convenient places as may be established and maintained for that purpose.

They shall not be compelled, under any pretext whatsoever, to pay any charges or taxes other or higher than those that are, or may be, paid by native subjects, or subjects or citizens of the most favoured nation.

Article II.

The subjects of either of the Contracting Parties residing in the dominions and possessions of the other shall be exempted from all compulsory military service whatsoever, whether in the army, navy, National Guard, or militia; from all contributions imposed in lieu of personal service; and from all forced loans or military exactions or contributions.

Article III.

There shall be reciprocal freedom of commerce and navigation between the dominions and possessions of the two High Contracting Parties.

The subject of each of the High Contracting Parties may trade in any part of the dominions and possessions of the other by wholesale or retail in all kinds of produce, manufactures, and merchandize of lawful commerce, either in person or by agents, singly, or in partnerships with foreigners or native subjects; and they may there own or hire and occupy the houses, manufactories, warehouses, shops, and premises which may be necessary for them, and lease land for residential and commercial purposes, conforming themselves to the Laws, Police and Customs regulations of the country like native subjects.

They shall have liberty freely to come with their ships and cargoes to all places, ports, and rivers in the dominions and possessions of the other which are or may be opened to foreign commerce, and shall enjoy, respectively, the same treatment in matters of commerce and navigation as native subjects, or subjects or citizens of the most favoured nation, without having to pay taxes, imposts, or duties, of whatever nature or under whatever denomination, levied in the name or for the profit of the Government, public functionaries, private individuals, Corporations, or establishments of any kind, other or greater than those paid by native subjects, or subjects or citizens of the most favoured nation, subject always to the Laws, Ordinances, and Regulations of each country.

Article IV.

The dwellings, manufactories, warehouses, and shops of the subjects of each of the High Contracting Parties in the dominions and possessions of the other, and all premises appertaining thereto destined for purposes of residence or commerce, shall be respected.

It shall not be allowable to proceed to make a search of, or a domiciliary visit to, such dwellings and premises, or to examine or inspect books, papers, or accounts, except under the conditions and with the forms prescribed by the Laws, Ordinances, and Regulations for subjects of the country.

Article V.

No other or higher duties shall be imposed on the importation into the dominions and possessions of Her Britannic Majesty of any article, the produce or manufacture of the dominions and possessions of His Majesty the Emperor of Japan, from whatever place arriving; and no other or higher duties shall be imposed on the importation into the dominions and possessions of His Majesty the Emperor of Japan of any article, the produce or manufacture of the dominions and possessions of Her Britannic Majesty, from whatever place arriving, than on the like article produced or manufactured in any other foreign country; not shall any prohibition be maintained or imposed on the importation of any article, the produce or manufacture of the dominions and possessions of either of the High Contracting Parties, into the dominions and possessions of the other, from whatever place arriving, which shall not equally extend to the importation of the like article, being the produce or manufacture of any other country. This last provision is not applicable to the sanitary and other prohibitions occasioned by the necessity of protecting the safety of persons, or of cattle, or of plants useful to agriculture.

Article VI.

No other or higher duties or charges shall be imposed in the dominions and possessions of either of the High Contracting Parties on the exportation of any article to the dominions and possessions of the other than such as are, or may be, payable on the exportation of the like article to any other foreign country; nor shall any prohibition be imposed on the exportation of any article from the dominions and possessions of eitther of the two Contracting Parties to the dominions and possessions of the other which shall not equally extend to the exportation of the like article to any other country.

Article VII.

The subjects of each of the High Contracting Parties shall enjoy in the dominions and possessions of the other exemption from all transit duties, and a perfect equality of treatment with native subjects in all that relates to warehousing, bounties, facilities and drawbacks.

Article VIII.

All articles which are or may be legally imported into the ports of the dominions and possessions of His Majesty the Emperor of Japan in Japanese vessels may likewise be imported into those ports in British vessels, without being liable to any other or higher duties or charges of whatever denomination than if such articles were imported in Japanese vessels; and reciprocally, all articles which are or may be legally imported into the ports of the dominions and possessions of Her Britannic Majesty in British vessels may likewise be imported into those ports in Japanese vessels, without being liable to any other or higher duties or charges of whatever denomination than if such articles were imported in British vessels. Such reciprocal equality of treatment shall take effect without distinction, whether such articles come directly from the place of origin or from any other place.

In the same manner there shall be perfect equality of treatment in regard to exportation, so that the same export duties shall be paid and the same bounties and drawbacks allowed in the dominions and possessions of either of the High Contracting Parties on the exportation of any article which is or may be legally exported therefrom, whtether such exportation shall take place in Japanese or in British vessels, and whatever may be the place of destination, whether a port of either of the Contracting Parties or of any third Power.

Article IX.

No duties of tonnage, harbour, pilotage, lighthouse, quarantine, or other similar or corresponding duties of whatever nature or under whatever denomination, levied in the name or for the profit of the Government, public functionaries, private individuals, Corporations, or establishments of any kind, shall be imposed in the ports of the dominions and possessions of either country upon the vessels of the other country which shall not equally and under the same conditions be imposed in the like cases on national vessels in general or vessels of the most favoured nation. Such equality of treatment shall apply reciprocally to the respective vessels, from whatever port or place they may arrive, and whatever may be their place of destination.

Article X.

In all that regards the stationing, loading and unloading of vessels in the ports, basins, docks, roadsteads, harbours, or rivers of the dominions and possessions of the two countries, no privileges shall be granted to national vessels which shall not be equally granted to vessels of the other country; the intention of the High Contracting Parties being that in this respect also the respective vessels shall be treated on the footing of perfect equality.

Article XI.

The Coasting Trade of both the High Contracting Parties is excepted from the provisions of the present Treaty, and shall be regulated according to the Laws, Ordinances and Regulations of Japan and Great Britain respectively. It is however understood that Japanese subjects in the dominions and possessions of Her Britannic Majesty, and British subjects in the dominions and possessions of His Majesty the Emperor of Japan, shall enjoy in this respect the rights which are or may be granted under such Laws, Ordinances and Regulations to the subjects or citizens of any other country.

A Japanese vessel laden in a foreign c untry with cargo destined for two or more ports in the dominions and possessions of Her Britannic Majesty, and a British vessel laden in a foreign country with cargo destined for two or more ports in the dominions and possessions of His Majesty the Emperor of Japan, may discharge a portion of her cargo at one port, and continue her voyage to the other port or ports of destination where foreign trade is permitted, for the purpose of landing the remainder of her original cargo there, subject always to the Laws and Custom-house Regulations of the two countries.

The Japanese Government, however, agrees to allow British vessels to continue, as heretofore, for the period of the duration of the present treaty, to carry cargo between the existing open ports of the empire, excepting to or from the ports of Osaka, Niigata and Ebisu-minato.

Article XII.

Any ship of war or merchant vessel of either of the High Contracting Parties which may be compelled by stress of weather, or by reason of any other distress, to take shelter in a port of the other, shall be at liberty to rfit therein, to procure all necessary supplies, and to put to sea again, without paying any dues other than such as would be payable by national vessels. In case, however, the master of a merchant vessel should be under the necessity of disposing of a part of his cargo in order to defray the expenses, he shall be bound to conform to the Regulations and Tariffs of the place to which he may have come.

If any ship of war or merchant vessel of one of the Contracting Parties should run aground or be wrecked upon the coasts of the other, the local authorities shall in-

form the Consul General, Consul, Vice-Consul or Consular Agent of the district of the occurance, or if there be no such Consular officer, they shall inform the Consul General, Consul, Vice-Consul or Consular Agent of the nerest district.

All procedings relative tothe salvage of Japanese vessels wrecked or cast on shore in the territorial waters of Her Britannic Majesty shall take place in accordance with the Laws, Ordinances and Regulatians of Great Britain and reciprocally, all measures of salvage relative to British vessels wrecked or cast on shore in the territorial waters of His Majesty the Emperor of Japan shall take place in accordance with the Laws, Ordinances and Regulations of Japan.

Such stranded or wrecked ship or vessel, and all parts thereof, and all furnitures and appurtenances belonging thereunto, and all goods and merchandise saved therefrom, including those which may have been cast into the sea, or the proceeds thereof, if sold, as well as all papers found on board such stranded or wrecked ship or vessel, shall be given up to the owners or their agents, when claimed by them. If such owners or agents are not on the spot, the same shall be delivered to the respective consuls-general, consuls, vice-consuls or consular agents upon being claimed by them within the period fixed by the laws of the country, and such consular officers, owners or agents shall pay only the expenses incurred in the preservation of property, together with the salvage or other expenses which would have been payable in th case of a wreck of a national vessel.

The goods and merchandise saved from the wreck shall be exempt from all the duties of the customs unless cleared for consumption, in which case they shall pay the ordinary duties.

When a ship or vessel belonging to the subjects of one of the Contracting Parties is stranded or wrecked in the territories of the other, the respective Consuls General, Consuls, Vice-Consuls and Consular Agents shall be authorized, in case the owner or master, or other agent of the owner, is not present, to lend their official assistance in order to afford the necessary assistance to the subjects of the respective states. The same rule shall apply in case the owner, master or other agent is present, but requires such assistance to be given.

Article XIII.

All vessels which, according to Japanese law, are to be deemed Japanese vessels, and all vessels which, according to British law, are to be deemed British vessels, shall, for the purposes of this treaty, be deemed Japanese and British vessels respectively.

Article XIV.

The Consuls-General, Consuls, Vice-Consuls, and Consular agents of each of the Contracting Parties, residing in the dominions and possessions of the other, shall receive from the local authorities such assistance as can by law be given to them for the recovery of deserters from the vessels of their respective countries.

It is understood that this stipulation shall not apply to the subjects of the country where the desertion takes place.

Article XV.

The High Contracting Parties agree that, in all that concerns commerce and navigation, any privilege, favour, or immunity which either Contracting Party has actually granted, or may hereafter grant, to the Government, ship, subjects, or citizens of any other State, shall be extended immediately and unconditionally to the Government, ships, subjects, or citizens of the other Contracting Party, it being their intention that the trade and navigation of each country shall be placed, in all respects, by the other on the footing of the most favoured nation.

Article XVI.

Each of the High Contracting Parties may appoint Consuls-General, Consuls, Vice-Consuls, Pro-Consuls, and Consular Agents in all the ports, cities, and places of the other, except in those where it may not be convenient to recognize such officers.

This exception, however, shall not be made in regard to one of the Contracting Parties without being made likewise in regard to every other power.

The Consuls-General, Consuls, Vice-Consuls, Pro-Consuls, and Consular Agents may exercise all functions, and shall enjoy all privileges, exemptions, and immunities which are, or may hereafter be, granted to Consular officers of the most favoured nation.

Article XVII.

The subjects of each of the High Contracting Parties shall enjoy in the dominions and possessions of the other the same protection as native subjects in regard to patents, trade-marks and designs, upon fulfilment of the formalities prescribed by law.

Article XVIII.

Her Britannic Majesty's Government, so far as they are concerned, give their consent to the following arrangement:—

The several foreign Settlements in Japan shall be incorporated with the respective Japanese Communes, and shall thenceforth form part of the general municipal system of Japan.

The competent Japanese authorities shall thereupon assume all municipal obligations and duties in respect thereof, and the common funds and property, if any, belonging to such Settlements, shall at the same time be transferred to the said Japanese authorities.

When such incorporation takes place the existing leases in perpetuity under which property is now held in the said Settlements shall be confirmed, and no conditions whatsoever other than those contained in such existing leases shall be imposed in respect of such property. It is, however, understood that the Consular authorities mentioned in the same are in all cases to be replaced by the Japanese authorities.

All lands which may previously have been granted by the Japanese Government free of rent for the public purposes of the said settlements shall, subject to the right of eminent domain, be permanently reserved free of all taxes and charges for the public purposes for which they were originally set apart.

Article XIX.

The stipulations of the present treaty shall be applicable, so far as the laws permit, to all the Colonies and foreign possessions of Her Britannic Majesty, excepting to those hereinafter named, that is to say, except to—

India.
The Dominion of Canada.
Newfoundland.
The Cape.
Natal.
New South Wales.
Victoria.
Queensland.
Tasmania.
South Australia.
Western Australia.
New Zealand.

Provided always that the stipulations of the present Treaty shall be made applicable to any of the above-named Colonies or foreign possessions on whose behalf notice

to that effect shall have been given to the Japanese Government by Her Britannic Majesty's representative at Tôkiô within two years from the date of the exchange of ratifications of the present Treaty.

Article XX

The present Treaty shall, from the date it comes into force, be substituted in place of the Conventions respectively of the 23rd day of the 8th month of the 7th year of Kayei, corresponding to the 14th day of October, 1854, and of the 13th day of the 5th month of the 2nd year of Keiou, corresponding to the 25th day of June, 1866, the treaty of the 18th day of the 7th month of the 5th year of Ansei, corresponding to the 26th day of August, 1858, and all Arrangements and Agreements subsidiary thereto concluded or existing between the High Contracting Parties, and from the same date such Conventions, Treaty, Arrangements and Agreements shall cease to be binding, and, in consequence, the jurisdiction then exercised by British Courts in Japan, and all the exceptional privileges, exemptions, and immunities then enjoyed by British subjects as a part of or appurtenant to such jurisdiction, shall absolutely and without notice cease and determine, and thereafter all such jurisdiction shall be assumed and exercised by Japanese Courts.

Article XXI.

The present Treaty shall not take effect until at least five years after its signature. It shall come into force one year after His Imperial Japanese Majesty's Government shall have given notice to Her Britannic Majesty's Government of its wish to have the same brought into operation. Such notice may be given at any time after the expiration of four years from the date hereof. The Treaty shall remain in force for the period of twelve years from the date it goes into operation.

Either High Contracting Party shall have the right, at any time after eleven years shall have elapsed from the date this Treaty takes effect, to give notice to the other of its intention to terminate the same, and at the expiration of twelve months after such notice is given this Treaty shall wholly cease and determine.

Article XXII.

The present Treaty shall be ratified, and the ratifications thereof shall be exchanged at Tôkiô as soon as possible, and not later than six months from the present date.

In witness whereof, the respective plenipotentiaries have signed the same and have affixed thereto the seal of their arms.

Done at London, in duplicate, this sixteenth day of July, in the year of Our Lord one thousand eight hundred and ninety-four.

(L.S.) KIMBERLEY.
(L.S.) AOKI.

Protocol signed at London, July 16, 1894.

The Government of Her Majesty the Queen of Great Britain and Ireland and Empress of India, and the Government of His Majesty the Emperor of Japan, deeming it advisable in the interests of both countries to regulate certain special matters of mutual concern, apart from the Treaty of Commerce and Navigation, signed this day, have, through their respective plenipotentiaries, agreed upon the following stipulations:—

1. It is agreed by the Contracting Parties that one month after the exchange of the ratifications of the Treaty of Commerce and Navigation, sigsed this day, the Import Tariff hereunto annexed shall, subject to the provisions of Article XXIII. of the Treaty of 1858, at present subsisting between the Contracting Parties, as long as the said Treaty remains in force and thereafter subject to the provisions of Articles V. and XV. of the Treaty signed this day, be applicable to the articles therein enumerated, being the growth, produce or manufacture of the dominions and possessions of Her Britannic Majesty, upon importation into Japan. But nothing contained in this Protocal, or the Tariff hereunto annexed, shall be held to limit or qualify the right of the Japanese Government to restrict or to prohibit the importation of adulterated drugs, medicines, food, or beverages; indecent or obscene prints, paintings, books, cards, lithographic or other engravings, photographs, or any other indecent or obscene articles; articles in violation of patent, trade-mark, or copyright laws of Japan; or any other article which for sanitary reasons or in view of public security or morals, might offer any danger.

The *ad valorem* duties established by the said Tariff shall, so far as may be deemed practicable, be converted into specific duties by a Supplementary Convention, which shall be concluded between the two Governments within six months from the date of this Protocol; the medium prices, as shown by the Japanese Customs Returns during the six calendar months preceding the date of the present Protocol, with the addition of the cost of insurance and transportation from the place of purchase, production, or fabrication, to the port of discharge, as well as commission, if any, shall be taken as the basis for such conversion. In the event of the Supplementary Convention not having come into force before the expiration of the period fixed for the said Tariff to take effect, *ad valorem* duties in conformity with the rule recited at the end of the said Tariff shall, in the meantime, be levied.

In respect of articles not enumerated in the said Tariff, the General Statutory Tariff of Japan for the time being in force shall, from the same time, apply, subject, as aforesaid, to the provisions of Article XXIII. of the Treaty of 1858 and articles V. and XV. of the Treaty signed this day respectively.

From the date the Tariffs aforesaid take effect, the Import Tariff now in operation in Japan in respect of goods and merchandise imported into Japan by British subjects shall cease to be binding.

In all other respects the stipulations of the existing Treaties and Conventions shall be maintained unconditionally until the time when the Treaty of Commerce and Navigation signed this day comes into force.

2. The Japanese Government, pending the opening of the country to British subjects, agrees to extend the existing passport system in such a manner as to allow British subjects, on the production of a certificate or recommendation from the British Representative in Tôkiô, or from any of Her Majesty's Consuls at the open ports in Japan, to obtain up application passports available for any part of the country, and for any period not exceeding twelve months, from the Imperial Japanese Foreign Office in Tôkiô, or from the chief authorities in the Prefecture in which an open port is situated; it being understood that the existing Rules and Regulations governing British subjects who visit the interior of the Empire are to be maintained.

3. The Japanese Government undertakes, before the cessation of British Consular jurisdiction in Japan, to join the International Conventions for the Protection of Industrial Property and Copyright.

4. It is understood between the two High Contracting Parties that, if Japan think it necessary at any time to levy an additional duty on the production or manufacture of refined sugar in Japan, an increased customs duty equivalent in amount may be levied on British refined sugar when imported into Japan, so long as such additional excise tax or inland duty continues to be raised.

Provided always that British refined sugar shall in this respect be entitled to the treatment accorded to refined sugar being the produce or manufacture of the most favoured nation.

5. The undersigned Plenipotentiaries have agreed that this Protocol shall be submitted to the two High Contracting Parties at the same time as the Treaty of Commerce and Navigation, signed this day, and that when the said Treaty is ratified, the agreements contained in the Protocol shall also equally be considered as approved, without the necessity of a further formal ratification.

It is also agreed that this Protocol shall terminate at the same time the said Treaty ceases to be binding.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seal of their arms.

Done at London, in duplicate, this sixteenth day of July, in the year of Our Lord one thousand eight hundred and ninety-four.

(L.S.) KIMBERLEY.
(L.S.) AOKI.

ANNEX. (TARIFF.)

Articles.	*Ad valorem.* Rates of Duty.
	Per cent.
Cauotchouc, manufactures of	10
Cement, Portland	5
Cotton—	
Yarns	8
Tissues of all sorts, plain or mixed with tissues of flax, hemp, or other fibre, including wool, the cotton, however, predominating	10
Glass, window, ordinary—	
(*a*) Uncoloured and unstained	8
(*b*) Coloured, stained or ground	10
Hats, including also hats of felt	10
Indigo, dry	10
Iron and steel—	
Pig and ingot	5
Rails	5
Bar, rod, plate, and sheet	7½
Tinned plate	10
Galvanized sheet	10
Pipes and tubes	10
Lead, pig, ingot, and slab	5
Leather—	
Sole	15
Other kinds	10
Linen—	
Yarns	8
Tissues	10
Mercury or quicksilver	5
Milk, condensed or desiccated	5
Nails, iron	10
Oil, paraffin	10
Paint in oil	10
Paper, printing	10
Refined sugar	10
Saltpetre	5
Screws, bolts and nuts, iron	10
Silk, satins and silk and cotton mixtures	15
Tin—	
Block, pig and slab	5
Plates	10
Wax, paraffine	5
Wire—	
Telegraph	5
Iron and steel, and small rod iron and steel not exceeding ¼ inch in diameter	10
Woollen and worsted—	
Yarns	8
Tissues of all sorts, plain or mixed with other material, the wool, however, predominating	10
Yarns of all sorts, not specially provided for	10
Zinc—	
Block, pig and slab	5
Sheet	7½

Rules for calculating ad valorem *Duties.*

Import duties payable *ad valorem* under this tariff shall be calculated on the actual cost of the articles at the place of purchase, production or fabrication, with the addition of the cost of insurance and transportaiton from the place of purchase, production or fabrication to the port of discharge, as well as commission, if any exists.

Exchange of Notes.

The Earl of Kimberley to Viscount Aoki.

Foreign Office, July 16, 1894.

Sir,—With reference to Article XIX. of the Treaty between Great Britain and Japan signed this day, in view of the fact that some of the British Colonies and foreign possessions enumerated in that Article might be prevented from acceding to the present Treaty by reason of their inability to accept the stipulations relating to military service contained in Article II. of the said treaty, and in order to avoid future misunderstandings, Her Majesty's government request from the government of Japan an assurance that any of the said British Colonies and possessions may accede to the present Treaty under the conditions that, notwithstanding such accession, they shall not be bound by the stipulations of Article II.

I have, &c.,

(Signed) KIMBERLEY.

Viscount Aoki to the Earl of Kimberley.

Japanese Legation, London, July 16, 1894.

M. le Comte,—In reply to the note of Her Majesty's Government, referring to Article XIX. of the Treaty between Great Britain and Japan signed this day, and requesting, for the reasons given in the said note, an assurance that any of the British Colonies and foreign possessions enumerated in that article may accede to the present Treaty under the condition that, notwithstanding such accession, they shall not be bound by the stipulations of Article II., the government of Japan hereby give the assurance desired.

I have, &c.,

(Signed) AOKI.

Viscount Aoki to the Earl of Kimberley.

The Undersigned, Envoy extraordinary and Minister Plenipotentiary of His Majesty the Emperor of Japan, in virtue of special authorization from His Imperial Japanese Majesty's Government, has the honour to announce to Her Britannic Majesty's Principal Secretary of State for Foreign Affairs, that the Imperial Japanese Government, recognizing the advantage of having the Codes of the Empire which have already been promulgated in actual operation when the Treaty stipulations at present subsisting between the Government of Japan and that of Great Britain cease to be binding, engage not to give the notice provided for by the first paragraph of Article XXI., of the Treaty of Commerce and Navigation, signed this day, until those portions of said Codes which are now in abeyance are brought into actual force.

The Undersigned avails, &c.

(Signed) AOKI.

Japanese Legation,
London, July 16, 1894.

SUPPLEMENTARY CONVENTION BETWEEN GREAT BRITAIN AND JAPAN RESPECTING THE DUTIES TO BE CHARGED ON BRITISH GOODS IMPORTED INTO JAPAN.

Signed at Tôkiô, July 16, 1895.

Ratifications exchanged at Tôkiô, November 21, 1895

Whereas by the Protocol signed at London, on the 16th of July, 1894, it was agreed between the Government of Her Britannic Majesty and the Government of His Majesty the Emperor of Japan that the *ad valorem* duties of the Tariff annexed to the aforesaid Protocol should, so far as might be deemed practicable, be converted into specific duties by means of a Supplementary Convention, to be concluded between the two Governments within six months from the date of that Protocol; and

Whereas this period was extended by subsequent arrangement.

The High Contracting Parties have appointed as their Plenipotentaries to conclude a Convention for this purpose, that is to say:

Her Britannic Majesty the Queen of the United Kingdom of Great Britain and Ireland, Empress of India, Gerard Augustus Lowther, Her Britannic Majesty's Chargé d'Affaires;

And His Majesty the Emperor of Japan, Marquis Saionzi Kimmochi, Junii, first class of the Order of the Sacred Treasure, His Imperial Majesty's Minister of State for Education, and Acting Minister of State for Foreign Affairs;

Who, having communicated to each other their respective full powers, found in good and due form, have agreed upon and concluded the following articles :—

1. The Tariff annexed to this Convention shall be substituted for the *ad valorem* Tariff annexed to the aforesaid Protocol of the 16th of July, 1894; it shall be subject to all the stipulations contained in Article 1 of that Protocol, in so far as these are applicable, and it shall come into force one month after the exchange of the ratifications of this Convention.

2. The specific duties established by this Convention shall be subject to triennial readjustment. Such readjustment shall be based on the difference between the average of the two quarterly rates of exchange adopted by the Japanese Customs during the six months ending June 30th, 1894, and the average of the rates of exchange adopted by the Japanese Customs for the four quarters preceding that in which each successive period of three years expires.

The Schedule of readjusted duties shall be published by the Japanese Government three months in advance, and shall take effect immediately upon the expiration of the said period.

It is understood between the High Contracting Parties that the operation of this stipulation shall be subject to the acceptance of a similar arrangement by the other Powers with whom Conventional Tariffs are now being negotiated by Japan.

3. The quarterly rates of exchange mentioned in the preceding Article are the rates determining the comparative values, as entered in the quarterly Tables published by the Japanese Department of Finance, of the present Japanese silver yen on the one hand, and of the English pound sterling on the other.

4. The present Convention shall have the same duration as the Treaty and Protocol concluded on the 16th of July, 1894, of which it is a compliment.

4. The present Convention shall be ratified, and the ratification shall be exchanged at Tôkiô as soon as possible, and not later than six months from the present date.

Done at Tôkiô, in duplicate, this 16th day of July, 1895.

(Signed) (L.S.) GERARD AUGUSTUS LOWTHER.
(L.S.) MARQUIS SAIONZI.

TARIFF.

No.	Articles.		Duty.
			Yen.
1	Caoutchouc, manufactures of	*ad valorem.*	10 per cent.
2	Cement, Portland	100 catties.	0.065
3	Cotton yarns, plain or dyed	"	4.180
	Cotton tissues—		
4	Drills	Sq. yd.	0.016
5	Duck	"	0.053
6	Handkerchiefs in the piece	"	0.011
7	Prints	"	0.012
8	Sateens, plain, figured or printed, brocades, Italians and figured shirtings	"	0.017
9	Shirtings, dyed	"	0.013
10	Shirtings, grey	"	0.006
11	Shirtings, twilled	"	0.011
12	Shirtings, white or bleached	"	0.010
13	T-cloths	"	0.009
14	Turkey red cambrics	"	0.012
15	Velvets or velveteens	"	0.041
16	Victoria lawns	"	0.006
17	All other sorts of pure cotton tissues, and all tissues of cotton mixed with flax, hemp or other fibre, including wool, the cotton however predominating in weight, not specially provided for in this tariff	*ad valorem.*	10 per cent.
	NOTE.—It is expressly understood that readymade clothing and other made-up articles are not included under the heading of cotton tissues.		
18	Glass, window, ordinary—		
	(*a*) Uncoloured and unstained	100 sq. ft.	0.302
	(*b*) Coloured, stained or ground	*ad valorem.*	10 per cent.
19	Hats, including also hats of felt	"	10 "
20	Indigo, dry	100 catties.	12.953
	Iron and mild steel—		
21	Pig and ingots	"	0.083
22	Bar and rod, exceeding ¼ inch in diameter	"	0.261
23	Nails, including spikes, sprigs, tacks and brads—		
	(*a*) Plain	"	0.573
	(*b*) Galvanized	*ad valorem.*	10 per cent.
24	Pipes and tubes	"	10 "
25	Plate and sheet	100 catties.	0.296
26	Rails	"	0.129
27	Screws, bolts and nuts, plain and galvanized	*ad valorem.*	10 per cent.
28	Sheet, galvanized, both plain and corrugated	100 catties.	0.740
29	Tinned plates—		
	(*a*) Ordinary	"	0.691
	(*b*) Crystallized	*ad valorem.*	10 per cent.
30	Wire and small rod not exceeding ¼ inch in diameter	100 catties.	0.503
31	Wire, telegraph or galvanized	"	0.256
	NOTE.—By the term "mild steel" as used in this tariff, is understood mild steel manufactured by the Siemens, Bessemer, Bassic or similar processes, and approximating in value to iron of the same class in this tariff.		
32	Lead, pig, ingot and slab	"	0.316
33	Leather—		
	(*a*) Sole	"	5.690
	(*b*) Other kinds	*ad valorem.*	10 per cent.
34	Linen yarn, plain or dyed	100 catties.	6.527
	Linen tissues—		
35	Canvas	square yard.	0.047
36	All other sorts	*ad valorem.*	10 per cent.
	NOTE.—It is expressly understood that ready-made clothing and other made-up articles are not included under the heading of linen tissues.		

ANNEX. (TARIFF.)

No.	Articles.		Duty.
			Yen.
37	Mercury or quicksilver	100 catties.	5.048
38	Milk, condensed or desiccated	doz. 1-lb. tins and proportionately for tins of other weight.	0.123
39	Oil, paraffine	*ad valorem.*	10 per cent.
40	Paint in oil	100 catties.	1.304
41	Paper, printing	"	1.163
42	Saltpetre (nitrate of potash)	"	0.490
43	Silk faced cotton satins	*ad valorem.*	15 per cent.
	NOTE.—It is expressly understood that all other mixed tissues of cotton and silk, and of wool and silk, where the cotton or wool predominate in weight, are to be classed for duty under Nos. 17 and 61 of this tariff respectively.		
	Steel (other than mild steel)—		
44	Ingots	"	5 "
45	Bar, rod, plate and sheet	"	7½ "
46	Wire and small rod not exceeding ¼-inch in diameter	100 catties.	1.819
47	Sugar, refined—		
	(*a*) No. 15 to No. 20, inclusive, Dutch standard in colour	"	0.748
	(*b*) Above No. 20 Dutch standard in colour	"	0.827
	Tin—		
48	Block, pig and slab	"	1.992
49	Plates	*ad valorem.*	10 per cent.
50	Wax, paraffine	100 catties.	0.544
51	Woollen and worsted yarns, plain or dyed	"	9.169
	Woollen and worsted tissues, pure or mixed with other material—		
52	Alpaca	square yard.	0.075
53	Blanketing and whipped blankets in plain weave	100 catties.	7.458
54	Buntings	square yard.	0.031
55	Cloth—		
	(*a*) Wholly of woollen or worsted yarn, or of woollen and worsted yarns, such as broad, narrow and army cloth, cassimeres, tweeds and worsted coatings	"	0.093
	(*b*) In part of woollen or worsted yarn and in part of cotton yarn, such as pilot, president and union cloth	"	0.039
56	Flannels	"	0.044
57	Italian cloth	"	0.029
58	Long ells	"	0.036
59	Mousseline de laine	"	0.021
60	Serges—		
	(*a*) Where the warp is worsted, and the welt woollen	"	0.056
	(*b*) All other kinds	*ad valorem.*	10 per cent.
61	All other sorts, pure or mixed with other material, the wool, however, predominating in weight, not specially provided for in this tariff	"	10 "
	NOTE.—It is expressly understood that ready-made clothing and other made-up articles are not included under the heading of woollen and worsted tissues.		
62	Yarns of all sorts, not specially provided for in this tariff	"	10 "
	Zinc—		
63	Block, pig and slab	100 catties.	0.451
64	Sheet	"	0.928

WEIGHTS, MEASURES AND COINS.

The catty mentioned in this tariff is the Japanese weight. It is equal to 600 grammes of the metric system of weights, or 1·32277 lbs. English avoirdupois weight.

The pound is the English avoidupois weight.

The square yard and square foot are the English Imperial surface measures.

The yen is the present Japanese silver yen of 900 fineness and 416 grains in weight.

RULES FOR CALCULATING *ad valorem* DUTIES.

Import duties payable *ad valorem* under this tariff shall be calculated on the actual cost of the articles at the place of purchase, production or fabrication, with the addition of the cost of insurance and transportation from the place of purchase, production or fabrication, to the port of discharge, as well as commission, if any exists.

RULE FOR THE MEASUREMENT OF TISSUES.

In determining the dutiable width of any tissue the Customs shall discard all fractions of an inch not exceeding half an inch, and shall count as a full inch all fractions exceeding half an inch.

NOTE.—It is understood that selvedges shall not be included in the measurement of tissues.

No. 6.—THE DUMPING CLAUSE.

The Provisions of the Customs Tariff, 1907, in regard to Special Duty or Dumping duty are as follows :—

6. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada be less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special duty (or dumping duty) equal to the difference betwen the said selling price of the article for export and the said fair market value thereof for home consumption; and such special duty (or dumping duty) shall be levied, collected and paid on such article although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifteen per cent *ad valorem* in any case;

Provided also that the following goods shall be exempt from such special duty, viz. :—

(*a*) Goods whereon the duties otherwise established are equal to fifty per cent *ad valorem ;*
(*b*) Goods of a class subject to excise duty in Canada ;
(*c*) Sugar refined in the United Kingdom ;
(*d*) Binder twine or twine for harvest binders manufactured from New Zealand hemp, istle or tampico fibre, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound.

Provided further that excise duties shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff.

(2) "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

(3) If at any time it appears to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Governor in Council may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

(4) If the full amount of any special duty of customs is not paid on goods imported, the customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector of Customs.

(5) The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

(6) Such regulations may provide for the temporary exemption from special duty of any article or class of articles, when it is established to the satisfaction of the Minister of Customs that such articles are not made or sold in Canada in substantial quantities, and offered for sale to all purchasers on equal terms, under like conditions, having regard to the custom and usage of trade.

(7) Such regulations may also provide for the exemption from special duty of any article when the difference between the fair market value and the selling price thereof to the importer as aforesaid amounts only to a small percentage of its fair market value.

Regulations by Order in Council and by the Department of Customs respecting Invoices, Entries, and Special Duty :—

1. Invoices in duplicate properly certified shall be delivered at the Custom House with the bills of entry for all imported goods.

2. Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter shall show in one column the actual price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consuption in the country of export.

3. The "*price*" and "*value*" of goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place whence, the goods have been exported directly to Canada.

4. When the value of goods for duty purposes is determined by the Minister of Customs under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions,the value so determined shall be held to be the fair market value thereof.

5. In making Customs Entry the "Special duty" may be shown by itself in the "net duty" column of the entry on the line below the article subject to Special duty or on the line below continuous numbers of articles subject to Special duty.

6. Goods of a class or kind made in Canada are subject to special duty, when sold for exportation to Canada at a less price than for home consumption in the country of export, whether such goods be otherwise free of duty or subject to specific or *ad valorem* duties—with the exceptions stated in Clause 6 of the Tariff as hereinbefore quoted.

7. *By Regulations in force from May 1st, 1907.*—Under the special duty provisions of the Customs Tariff, the special duty is not to apply in the following cases, viz.:—

(*a*) In respect of iron and steel, rolled, drawn or polished when the difference between the fair market value and the selling price of such iron and steel to the importer in Canada does exceed five per cent of their fair market value;

(*b*) In respect of other goods when the difference between the fair market value and the selling price of the goods to the importer in Canada does not exceed seven and one-half per cent of their fair market value.

Provided that the whole difference shall be taken into account for special duty purposes when exceeding five per cent in the case of such iron and steel and when exceeding seven and one-half per cent in other cases.

8. *Bonà fide samples admitted without Special Duty.*—Articles of merchandise for use *bonà fide* as samples for sale of similar goods are to be admitted without *Special* duty—(Subject, however, to *ordinary* duties as heretofore,)

9. *Advance in Market Value after purchase of goods by importer not subject to Special Duty.*—The amount of any advance in the market value of goods between the time of their purchase by the importer and the date of their exportation to Canada shall not be subject to Special duty after 9th November, 1904, provided the goods have been exported in the usual course and the actual date of purchase established to the satisfaction of the Collector by contracts or other sufficient documents produced for his inspection and attested to.

Provided, however, in respect of goods subject to an *ad valorem* duty, that the *ordinary duty* shall be collected (as heretofore) on the fair market value of the goods as at the time of their direct exportation to Canada—under the provisions of Section 58 of the Customs Act.

10. *Rule to be observed (for Special Duty purposes only) in comparing 'Fair Market Value' with 'Export Price.'*—In computing the difference for Special Duty purposes between the 'Fair Market Value' in the country of export and the 'Selling price to the importer in Canada,' the fair market value of goods is to be estimated on the usual credit basis, except when the article is universally sold in the country of export for cash only, in which case the fair market value is to be estimated on a cash basis ;

Provided that a *bona fide* discount for cash not exceeding two and one-half per cent when allowed and deducted by the exporter on his invoice may be allowed in estimating the fair market value of goods for duty purposes.

Examples:

(1) Hats sold for Home Consumption at $100 on Credit, subject to 8 per cent *Cash* discount, would be liable to Special duty if sold to a purchaser in Canada on usual credit at $92, but would not be liable to special duty if sold to a purchaser in Canada for $92 Cash.

(2) Machinery sold for Home Consumption at $100 on Credit, subject to 2½ per cent *Cash* discount, would not be liable to Special duty if sold to a purchaser in Canada for $91 Cash, as the 'difference' does not exceed 7½ per cent after raising the *Cash* price ($91) by 2½ per cent to its *Credit* equivalent.

No. 7.—REGULATIONS RESPECTING THE SURTAX UNDER THE CUSTOMS LAWS OF CANADA.

The Minister of Customs has decided that articles which are the growth, produce or manufacture of Germany, and any article the chief value of which has been produced in Germany, come under the operation of the Customs Laws of Canada respecting surtax, subject to the following regulations, viz:—

1. Articles which are the growth, produce or manufacture of Germany, when imported into Canada, shall be subject to a surtax over and above the duties specified in Schedule "A" to the Customs Tariff, 1907, such surtax in every case to be one-third of the duty specified in the said Schedule.

2. Such surtax shall also apply to any article imported into Canada when the chief value of the article was produced in Germany, although it may have been improved or advanced in value by the labour of another country—notwithstanding the provisions of the British Preferential Tariff and regulations thereunder.

In determining whether or not any article imported into Canada, which has been produced, improved or advanced in value by the labour of any country other than Germany, is subject to the surtax by reason of a portion of the value thereof having been produced in Germany, the fair market value of the article or material grown, produced or manufactured in Germany which has entered into the manufacture of the article imported into Canada, shall be held to be the value produced in Germany within the meaning of the Tariff Act respecting the surtax.

3. Invoices of goods imported into Canada shall be further certified and signed by exporters in all countries in one of the following forms, as hereinafter prescribed, viz:—

Further Certificate from exporters prescribed to be written, printed or stamped on all invoices of goods for entry under the British Preferential Tariff in Canada, and to be subscribed by the persons heretofore authorized to make and sign "Preferential Certificates."

(K)

"Whereas, German goods are subject to a surtax in Canada, I certify that the chief value of none of the articles included in this invoice was produced in Germany."

(Signature).....Exporter.

Further certificate from exporters (in all countries) prescribed to be written, printed or stamped and subscribed on invoices of goods exported to Canada, except such goods as are admitted under the British Preferential Tariff in Canada:—

(L)

"Whereas, German goods are subject to surtax in Canada, I certify that none of the articles included in this invoice are the produce or manufacture of Germany, and that the chief value of none of said articles was produced in Germany—save and except all articles opposite which the word 'Germany" is written on this invoice."

(Signature).....Exporter.

EXPLANATORY NOTES.

The above certificate "K" may be added as the last clause in the certificates heretofore authorized for the British Preferential Tariff in Canada, or may be certified to *separately* on the invoice.

The above certificate "L" may be added as the last clause in the certificates "M" or "N" heretofore authorized or may be certified to *separately* on the invoice.

The following illustrations are furnished as to certain cases (amongst others), to which the surtax will apply under the foregoing regulations, viz.:—

(1) Take the case of neckties made in Great Britain or in any other country, from silk fabric manufactured in Germany (out of materials produced in Germany or elsewhere). If the fair market value of the silk fabric as sold by the exporter in Germany to the importer in Great Britain or other country, represents more than fifty per cent of the value of the neckties in condition ready for export to Canada, the neckties would be subject to the surtax.

(2) Take the case of hosiery made in Great Britain or in any other country, from hosiery yarns spun in Germany (from wool produced in Germany or elsewhere). If the fair market value of the hosiery yarn as sold by the exporter in Germany to the importer in Great Britain or other country represents more than fifty per cent of the value of the hosiery in condition ready for export to Canada, the hosiery would be subject to the surtax.

(3) Take the case of velveteen dyed and finished in Germany from materials woven and produced in another country. Such dyed and finished velveteen when imported into Canada would be subject to surtax as a manufacture of Germany.

JOHN McDOUGALD,
Commissioner of Customs.

Department of Customs, Canada.
Ottawa, November, 30, 1906.

File No. 62,288.

No. 8.—MEMORANDUM.

DEPARTMENT OF CUSTOMS, CANADA,
OTTAWA, August 20, 1904.

TEMPORARY ADMISSION OF CANADIAN GOODS RETURNED FOR REPAIRS.

By Order in Council of this date, the following Regulations are made and established, in regard to the temporary admission of articles of Canadian manufacture, returned to be repaired in Canada and again exported, viz.:—

REGULATIONS.

Articles of Canadian manufacture may be admitted temporarily without duty, when returned to Canada for repairs and to be again exported; provided, that the articles shall be identified to the satisfaction of the Collector of Customs at the port of re-entry into Canada, and that a sufficient bond for double the amount of the Customs duty be delivered to the Collector as security for the exportation of the articles or payment of duty thereon, within six months from the time of entry.

JOHN McDOUGALD,
Commissioner of Customs.

No. 9.—MEMORANDUM.

CUSTOMS DEPARTMENT,

OTTAWA, 23rd April, 1897.

Collector of Customs
Port of.....

You are hereby advised that Machinery or parts of Machines, valued at not less than ten dollars, found necessary to be exported for repairs, and which have been duly exported, may be entered for duty at the value of such repairs if identified upon re-importation within one year—provided application for outward entry and examination at Customs have been duly made. The Certificate of identification endorsed on the export application is to be forwarded with the entry inwards to the Customs Department, Ottawa.

The application for examination and outward entry may be in the following form:—

.....189....

To the Collector of Customs at.....

Application is hereby made for the examination and entry of the following machinery found necessary to be exported for repairs and valued at not less than $10 —consigned, marked and described as below:—

.....Applicant....

Examined and marked.....189....

.....Customs Officer.

Identified upon re-importation, this.....189....

.....Customs Officer.

It will not be necessary to send the application for export to this Department until it is attached to the entry inwards of the machinery returned.

Entries for duty on value of repairs only are not authorized except in the case of *Machinery or parts of Machines* found necessary to be exported for repairs (and valued at not less than $10) under the foregoing regulations.

JOHN McDOUGALD,
Commissioner of Customs.

No. 10—THE EXPORT ACT.

EXTRACT FROM CHAPTER 50 OF THE REVISED STATUTES, 1906.

Section 5.

The export in the carcass, or parts thereof, of,—

(*a*) deer, except as authorized by regulation of the Governor in Council made under the authority of the Customs Act; and,

(*b*) wild turkeys, quail, partridge, prairie fowl and woodcock;

is hereby declared unlawful and prohibited, and any such article so attempted to be exported may, on reasonable cause of suspicion of intention to export, be seized by any officer of Customs, and, if such intention is proved, shall be dealt with as for breach of the Customs laws: Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcass or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

Section 6.

Any person exporting or attempting to export in the carcass, or parts thereof, any deer, wild turkeys, quail, partridge, prairie fowl or woodcock, contrary to the provisions of this Act, shall for each such offence incur a penalty of one hundred dollars, and the article so exported or attempted to be exported shall be forfeited and may be seized by any officer of Customs.

No. 11.—THE FOLLOWING REGULATIONS RESPECTING THE EXPORT OF DEER, SHOT FOR SPORT BY PERSONS NOT DOMICILED IN CANADA, HAVE BEEN MADE AND ESTABLISHED, VIZ.:—

1. Deer when shot for sport under Provincial or Territorial Authority in Canada, by any person not domiciled in Canada may be exported under the following conditions and limitations :—

1. The deer may be exported only at the Customs Ports of Halifax, Yarmouth, Macadam Junction, Quebec, Montreal. Ottawa, Kingston, Niagara Falls, Fort Erie, Windsor, Sault Ste. Marie, Port Arthur, and such other Ports as shall from time to time by the Minister of Customs be designated for the export of deer.

2. The exportation of deer in the carcass or parts thereof (except as to cured deer heads and hides of deer) shall be permitted only during or within fifteen days after the "open season" allowed for shooting deer under the laws of the Province or Territory where the deer to be exported has been shot.

3. No person shall in one year export more than the whole or parts of two deer, nor shall exportation of such deer be made by the same person on more than two occasions during one calender year.

4. Deer in the carcass or any part thereof which has been killed in contravention of any Provincial or Territorial law shall not be exported, nor shall any deer in the carcass or parts thereof be exported without the permit of the Collector of Customs accompanying the shipment.

5. A person not domiciled in Canada, who has shot deer for sport and not for gain or hire, under Provincial or Territorial Authority may make an export entry in duplicate of deer in the carcass or parts thereof so shot by him and allowed to be exported—upon subscribing and attesting before a Collector of Customs a Declaration in the following form to be annexed to said export entry, viz. :—

(As per Form in Appendix "B.")

6. The exporter shall produce his license or permit for shooting deer under Provincial or Territorial Authority to the Collector of Customs before the exportation of the deer and the Collector shall endorse thereon a description of the quantity and parts entered for exportation.

The Collector of Customs at any Customs Port of Entry designated for the Export of Deer, upon receiving the said export entries duly completed, may thereupon under the seal of the Custom House, issue his permit for the exportation of the deer, if satisfied as to the identity of the sportsman and that the exportation is not prohibited.

Memo 1063, B.

JOHN McDOUGALD,
Commissioner of Customs.

Department of Customs, Ottawa, Aug. 18, 1899.

APPENDIX "B."

Form of Declaration to be Made in Connection with the Export of Deer, shot for Sport by Persons not Domiciled in Canada.

I,. . . . . of . . . . . .
do solemnly and truly declare that the deer in the carcass or parts thereof described

in the annexed Export Entry have been shot by me at . . . . . in Canada, for sport and not for gain or hire, under Authority of the License or Permit issued under Provincial or Territorial Authority herewith exhibited ; that I am not domiciled in Canada ; that I have not exported directly or indirectly within this calender year *deer* in the carcass or parts thereof, shot by me in Canada during the present season, except as follows, viz. :—

(1.)* . . . . . .

. . . . . .

. . . . . .

. . . . . .

that the deer described in the annexed Export Entry together with the deer heretofore exported by me within the present calendar year are not parts of more than two deer; and I verily believe that the exportation of the deer described in the annexed entry is not prohibited.

. . . . . .

(*Signature of the Exporter.*)

Declared before me at. . . . . .}
this . . . . . day of . . . . . .}

. . . . . .

Collector of Customs.

---

(1) * Parts exported and place of exportation.

No. 12.—BOUNTIED ARTICLES PROHIBITED FROM EXPORTATION WITHOUT REFUND OF BOUNTY.

(UNDER THE CUSTOMS ACT AMENDMENT OF 1907.)

Every person who desires to export any article manufactured in Canada which is subject to a bounty from the Government of Canada when for home consumption and not for exportation including steel blooms and steel billets made in Canada, shall file his written application with the Collector at the nearest Custom House for permission to export the same. Such application shall be accompanied by the affidavit of a person having a knowledge of the facts, setting forth and describing the articles proposed to be exported and establishing to the satisfaction of the Collector that bounty has not been paid and will not be claimed on or in respect of the said described articles, or if bounty has been paid thereon or in respect thereof, that the sum has been refunded to the Government. The Collector may then grant his permission for the exportation of the said described articles. If any such articles be laden in any railway carriage or other vehicle or vessel for the purpose of being exported, without the permission of the Collector of Customs as aforesaid, the same shall be seized and forfeited.

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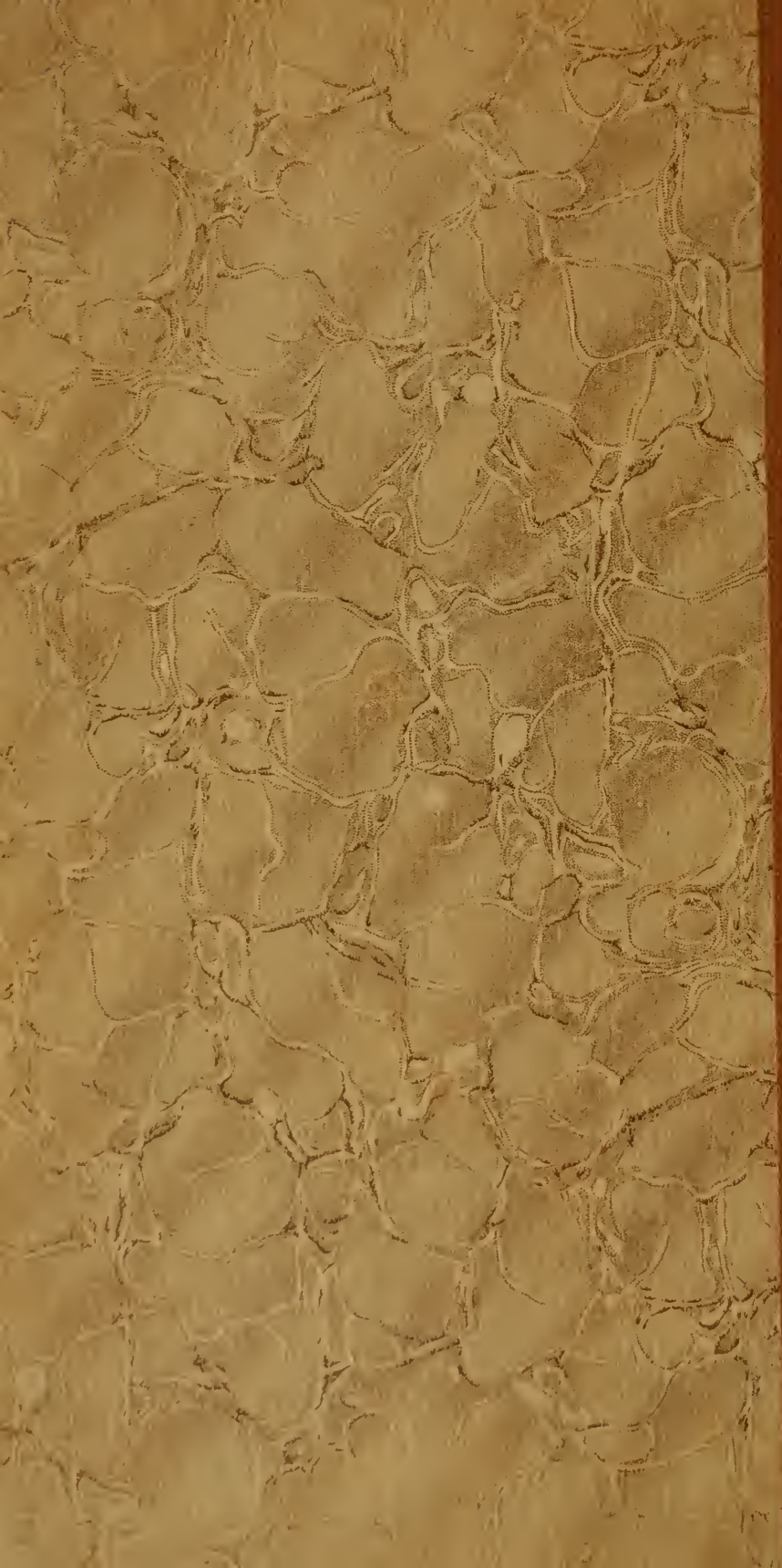
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